

# The Chhattisgarh Stamp Rules, 1942

CHHATTISGARH

India

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### Rule THE-CHHATTISGARH-STAMP-RULES-1942 of 1942

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The Chhattisgarh Stamp Rules, 1942 In exercise of the powers conferred by Sections 10, 74 and 75 of the Indian Stamp Act, 1899 (II of 1899), read with the Government of India, Finance Department (Central Revenue), Stamps Notification No. 9, dated 13th November, 1937, the State Government has framed the following rules for the Central Provinces and Berar in supersession of the Indian Stamp Rules, 1925, in their application to the Central Provinces, the Berar Stamp Rules, 1922, and the rules published in the Central Provinces Gazette Notifications Nos. 85 and 87, dated 3rd March, 1910, as subsequently amended.

## Chapter I Preliminary

### 1. Short title.

- These rules may be called the Chhattisgarh Stamp Rules, 1942.

### 2. Definitions.

- In these rules, -(a)"The Act" means the Indian Stamp Act, 1899 (II 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, Chhattisgarh;(e)"The State Government" means the Government of the Chhattisgarh;(f)"province" means the province of the Chhattisgarh.

### 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 the State Government, or the erstwhile State of Madhya Bharat, bearing

the words "Madhya Bharat" in Hindi 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 any instrument of any other kind.[Explanation : - Stamps bearing the word `India' or `Bharat' in Hindi shall be and shall always be deemed to have been issued by the State Government.] [Inserted by Notification No. 2138-179-VI-R-70, dated 26-6-1970](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.(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 State Government, to which a label has been affixed by the Superintendent of Stamps and impressed by him in the manner prescribed in Rule 11.(2)Every sheet of paper on which a hundi is written shall be not less than 8- $\frac{1}{2}$ inches long and 5- $\frac{1}{2}$ inches wide and no plain paper shall be attached 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 bill of exchange shall, except as provided by Section 11 or by 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. In the matter of the descriptions of stamps to be used, "Counterparts or duplicate" shall follow the rule applicable to the original documents.

#### **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 stamps, so much plain water-marked paper available for sale with stamp vendors 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 water-marked paper subjoined.

## **8. Ten naye paise, Fifteen naye paise and Twenty naye paise impressed stamps.**

- The duty on any instrument which is chargeable with a duty of ten naye paise under the Act or of fifteen naye paise under Articles 19, 36, 37, 49 and 52 of Schedule I or of twenty-live naye paise under Articles 5 and 43 of Schedule I-A may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps.

## **9. The proper officer.**

- The Superintendent of Stamps and any other officer appointed in this behalf by the State Government are empowered to affix and impress or perforate labels. The Superintendent of Stamps or the officer so appointed in this behalf shall be deemed to be "the proper officer" for purposes of the Act and of these rules.

## **10. Affixing and impressing labels by Proper Officer.**

- Labels or Stamps may be affixed and impressed or perforated by the Proper Officer, in the case of all instruments chargeable with Stamp Duty under the Act.

## **11. Mode of affixing and pressing labels.**

(1)The Proper Officer shall, upon any such instrument specified in Rule 10 being brought to him before it is executed and upon application being made to him, affix thereto a label or labels of such value as the applicant may desire and has paid for and impress or perforate such label or labels by means of stamping Machine (including Franking Machine) or perforating machine and also stamp or write on the face of the label or labels the date of impressing or perforating the same. In the case of instrument written on parchment, the label shall be further secured by means of metallic eyelets : (2)On affixing any label or labels under this rule, the proper officer or any officer subordinate to him, duly authorized by him shall, where the duty amounts to rupees five or upwards, write on the face of the label or labels his initials, and where the duty is not less than Rs. 20, shall also affix his usual signature to the instrument immediately under the label or labels. (3)The procedure for impressing or perforating the stamp labels affixed or impressed in accordance with Rule 10 of the Chhattisgarh Stamps Rules, 1942 on the instruments which are executed by or in favour of any nationalised bank or rural bank and presented to any proper officers specified in this Department's Notification No. 411-333-VI-R-77, dated 7th June, 1977 will be as follows :-(a)Special adhesive stamp labels required for affixing on instruments would be purchased by the banks from the

treasury or sub-treasury.(b)Special adhesive stamp labels would be affixed by the banks to the concerned blank documents. It will be the duty of banks to ensure that these are affixed to only such documents in respect of which this procedure is permitted.(c)The cancellation shall be done in all cases irrespective of the value of the stamps as follows :-(i)A rubber stamp "cancelled" shall be affixed twice on the stamp itself in such a way that at least half of the word `cancelled" falls outside the boundaries of the Stamp labels one on either side as shown below

:Signature.....Date.....Signature.....Date.....

that portion of the word (at both places) which falls outside the stamp labels the authority concerned shall affix his signature and date. In giving the date, care should be taken not only to mention the date and the month but also the year.(iii)The date on which the stamp is cancelled in the above manner by the proper officer will not be deemed to be date of execution of the instrument. The date of the execution of the instrument will be indicated in the instrument itself by the parties concerned.(4)Procedure for use of Franking Machines. - (i) The Franking Machines may be used for franking impression of stamps on all kinds of instruments on which stamp duty is payable under the provisions of the Act.(ii)At the office of Collector of Stamps of all districts and offices of the Sub-Registrars, the Franking Machine shall be used excluding for impressing stamps bearing words as special adhesive stamp and the proper officer appointed under Rule 9 of these rules shall endorse his usual signature immediately under franked impressions of special Adhesive stamp in the same manner as provided in case of affixing the impressing of labels under sub-rule (2).(iii)The Franking Machine shall be purchased and supplied by the Inspector General of Registration to the offices of Collector of Stamps of the districts and officers of the Sub-Registrars.(iv)The Machines should be operated under strict control and supervision of the proper officer by an employee of the office of the Collector of stamps and in the offices of Sub-Registrar by the Sub-Registrar, as the case may be. The Machine shall be installed at a place in front of the proper officer or the Sub-Registrar only, as the case may be.(v)Before using the machine, for the first time, it shall be authorisedly loaded and sealed by the Collector of stamps.(vi)The Collector of stamp or the Sub-Registrar shall maintain a register in Form FM-1 about periodical loading in case of each machine separately and shall send returns in Form FM-2 weekly to the Deputy Inspector General of registration of his jurisdiction who shall send the consolidated return of his jurisdiction to the Inspector General of Registration every week. Each entry in Form FM-1 shall be authenticated by the Collector of stamps jointly with proper officer or the Sub-Registrar as the case may be.(vii)The Collector of stamps of the District concerned shall take permission in writing from Inspector General of Registration in advance regarding periodical loading of the machine. The machine shall be loaded reloaded by the Collector of stamp only after receiving sanction from the Inspector General of Registration for such reloading. The entries in Form FM-1 in respect of each reloading shall be authenticated by the Collector of stamps jointly with the proper officer or the Sub-Registrar as the case may be. The Specific Order of the Inspector General of Registration for sanctioning reloading shall be mentioned against each entry in respect of such reloading. The sanction for reloading should be sought by the Collector of Stamps in such a manner that machine not remain idle for want of reloading for more than a weeks period.(viii)(a)The meter seal (of lead) shall be of Collector of Stamps and the proper officer or the Sub-Registrar as the case may be shall affix his wax seal also.(b)The access code to the numeric lock of the Franking Machine shall be exclusively with the Collector of Stamps or the Sub-Registrar as the case may be who shall be responsible for non-disclosure thereof to any body else and who shall maintain an independent register with him in respect of each loading or re-loading about increasing

of the amount.(ix)The proper officer or the Sub-Registrar as the case may be shall ensure that the seals are not tampered with in any way by any of the officials or the machine is not handled in any manner by an unauthorised person.(x)The plier for the seal shall be supplied to the offices of the Collector of Stamps simultaneously with the supply of machine, with the intention to ensure that the machine is brought into without delay. Such pliers will remain with the concerned officer and such officer shall be personally responsible for the misuse of the same.(xi)The Collector of Stamp and the Sub-Registrar shall be responsible for the custody of the Machine installed in Collector of Stamps and Sub-Registrar office respectively.(xii)A register in Form FM-3 shall be maintained by the concerning officer in which the meter reading of both the meters separately at the commencement of the day and at the close of the day will be noted. The difference between the reading will be the total amount collected in lieu of the impressions franked. One register shall be maintained for one machine.(xiii)For daily use of the machine, the franking of the meter should be checked at 00 value and the opening reading invariably recorded in the register and also the date should be set before commencing the operation of machine in any spell of duty. In the same way of meter reading at the end of the duty hour should also be recorded in the register and authenticated by Collector of Stamps or by the Sub-Registrar as the case may be.(xiv)The official when using the machine should maintain the accounting register issued to him. In case if different clerks deal with the same machine, each clerk should record in the register the meter reading at the commencement/close of his spell of duty and the amount shown in the meters during the spell should also be attested by the Collector of Stamps or the Sub-Registrar as the case may be.(xv)The clerk who relinquishes duty should immediately hand over the amount realised by him to the proper officer or the Sub-Registrar, as the case may be under acquaintance for credit as receipt.(xvi)The repairs of the machine shall be carried out by the manufacturer or his authorised dealer. A Register in Form FM-4 shall be maintained for this purpose. The meter reading at the time the machine gets out of order should be recorded in the register maintained. Re-loading of the meter after repair will be as per provision contained in clause (vii).(xvii)The mechanic of the manufacturer or his authorised dealer should also make entries in his job card, in which he shall note the particulars of the machine repaired, nature of the repair carried out and the meter reading before and after repairs, separately. These entries should be got attested by Collector of Stamps. At the same time the mechanic will also complete the entries in the Form FM-4 of the machine being maintained at the Collector of Stamps Office.(xviii)Inspecting Officers shall in the course of their inspection tours; ensure that these rules are complied with and the supervising staff is vigilant in following them. They should record the result of inspection to their inspection notes.

FM-1

Register of Loading/Reloading  
(To be maintained at COS)

Make &amp; Machine No.....

User.....

Kind of Stamps authorised to be impressed.....

Date	Opening Reading	Amount Remitted	Receipts Challan No.
(1)	(2)	(3)	(4)

Amount Loaded	Reading after Loading as in Column (5)	Loading Officers Signature	Operators/User Sign
(5)	(6)	(7)	(8)

FM-2 Subject. - Weekly return in respect of Sale of Stamps by use of Franing Machines During the week starting from..... and ending on..... following kinds of stamps were sold by use of FM No.....at.....

FM No.	Kind of Stamp	Opening Reading	Amount loaded during Week	S.D. Realised	Closing Reading
(1)	(2)	(3)	(4)	(5)	(6)

Signature

FM-3

Register of daily Readings

Make & Machine No.....

User.....

Kind of Stamps authorised to be impressed.....

Date	Opening Reading	Amount Loaded if any	Total Amount (2 + 3)	No. of Insts. Franked
(1)	(2)	(3)	(4)	(5)

S.D. Collected	Closing Reading	Signature of the Operating Clerk	Signature of DSS/COS/VSR/SR
(6)	(7)	(8)	(9)

FM-4 Register showing particulars of repairs made in the Franking Machine

Address of the place where the machine is installed	Particulars of the Franking Machine	Date on which information regarding defects in the FM was received	Name of the mechanic who attended repairs	Date on which the mechanic was deputed and the machine was repaired
(1)	(2)	(3)	(4)	(5)

Reasons for delay in repairs if any	Meter reading before the machine was repaired	Meter reading after the repairs	Signature of the mechanic	Signature of the DSS/COS
(6)	(7)	(8)	(9)	(10)

Certificate of fitness after repairs (and putting to use) of the Franking Machine used for franking stamps for payment of stamp duty

## 1. Particulars of the Franking Machine examined :-

(i) Name and Address of the authorised user.....(ii) Name and address of the supplier.....(iii) Manufacturing No. of the Machine.....(iv) Model of the Machine.....(v) Date from which the machine is in use.....

## 2. This is to certify that the Franking Machine, of above particulars has been technically examined and repaired by me and report in respect of the same on the following points, is as under :-

(i) Meter.....(ii) Displaying indicators.....(iii) Locking point (s).....(iv) Sealing point (s).....(v) Impressions of the Value Die.....(vi) Whether there is any deviation in any part of the machine from the approved model.....(vii) Whether the machine is technically sound and fool-proof.....(viii) Any other defects noticed in the machine.....Dated.....Signature of the Mechanic  
I have satisfied myself personally about the correctness of the aforesaid report and I agree/do not agree with the same for the following reasons :-Dated.....Signature of the Authorised Representative of the Manufacturer/Dealer.

## 12. Certain instruments to be stamped with impressed labels.

- Instruments executed out of the State and requiring to be stamped after their receipt in this State (other than instruments which, under Section 11 or Rule 13, 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 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 11, and return it to the Collector for delivery to the person by whom it was produced.

## Chapter III Of Adhesive Stamps

### 13. Use of adhesive stamp 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 naye 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 chargeable with duty under Article 24 of Schedule 1-A.(d) Instruments chargeable with stamp duty under Articles 1, 5 (a) and (b), 19, 28, 36 and 43 of Schedule 1

A.(e) Instruments chargeable with stamp duty under Article 47 of Schedule 1. (f) Instruments chargeable with stamp duty under Articles 37, 49(a)(ii) and (iii) and 52 of Schedule I. and (g) Bonds executed under any law relating a central duty of excise or any rules made thereunder.

#### **14. Use of ten naye paise and five naye paise adhesive stamps permissible to make up the stamp duty.**

- 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 deficit shall be made up by the affixing of ten naye paise and five naye paise adhesive stamps, such as are described in Rule 17, provided that the State Government may direct that instead of such stamps, adhesive Court-fee stamps shall be used for the purpose.

#### **15. 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 stamps of the proper value is engraved or embossed, and value of the stamp so engraved or embossed is subsequently in consequences 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 I, one or more adhesive stamps bearing the words "Share Transfer" may be used to make up the amount required.

#### **16. Enrolment of Advocate, 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 the High Court of Judicature at Jabalpur, such stamps shall be affixed under the superintendence of a 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 of ten naye paise or five naye paise.**

- Except as otherwise provided by these rules, the adhesive stamps used to denote duly shall be the requisite number of stamps bearing the words "Twenty-five naye Paise" or "Fifteen naye paise" or "ten naye paise" or "Five naye paise" and such stamps may be inscribed for use for revenue.

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

- 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 one anna 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)Omitted.(d)Notarial acts with foreign bill stamps bearing the word "Notarial".(e)Copies of maps or plans, printed copies and copies of, and extracts from registers given on printed forms, certified to be true copies; with Court-fee stamps.(f)Instrument chargeable with stamp duty under Article 5 (a) and (b) or 43 of Schedule I-A; with stamps bearing the words "Agreement" or "Broker's Note", respectively.(g)Instruments chargeable with stamp duty under Article 47 of Schedule I with stamps bearing the word "Insurance".(h)Bonds executed under any law relating to a Central duty of excise or any rules made thereunder with Court-fee stamps.

## **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 :Provided that, if application is made within three months of the execution of the instrument, and the Collector is satisfied that the improper description of stamp was used solely on account of the difficulty or inconvenience of procuring one of the proper description, he may remit the further payment of duty prescribed in this rule.

#### **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 authorized 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 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 applicant, 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 or 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. Rewards.**

- On the conviction of any offender under the Act, the Collector may grant to any person who appears to him to have contributed thereto, a reward not exceeding such sum as the State Government may fix in this behalf. Note. - With reference to Rule 23, the Provincial Government is pleased to limit the amount of the reward ordinarily awardable by a Collector in a case of conviction under the said Act, to the amount of one hundred rupees. If the Collector considers a reward of one hundred rupees insufficient, he will report the case to the Superintendent of Stamps, who may sanction a reward not exceeding five hundred rupees.

## **Chapter V**

### **Sale of Stamps**

## **24. Prohibition of sale of stamps by unauthorised persons.**

- The sale of any description of stamps (other than refugee relief stamps and revenue stamps of Five naye paise, Ten naye paise, Twenty-five paise denominations) by any person who is not duly authorized in the manner hereinafter provided is prohibited. Note. - This prohibition does not apply to the case of a legal practitioner or a banker, who buys a stock of stamps for use in his own business and affixes them, when occasion requires, to the documents he has to draw up in the course of that business, the cost of the stamps being required from his client or customer with the rest of his charges.

## **25. Classes of vendors.**

- There shall be two classes of vendors, namely :- (i) Ex-officio Vendors, (ii) Licensed Vendors. (a) The following persons shall be deemed to be ex-officio Vendors :- (1) The treasurer at a local and branch depot. (2) Sub-Registrar of the Registration Department or any other servant of the Government not below the rank of sub-registrar, who may be appointed by the Collector in this behalf. (3) All officers incharge of Post Offices at which letters are received for despatch only for the sale of revenue stamps of five naye paise, ten naye paise, fifteen naye paise and twenty-five naye paise denominations. (b) The Collector may grant a licence for vend of stamps to any person or class of persons deemed by the Collector to be fit and proper persons for the sale of such stamps provided, that the Collector may at any time at the request of such person, approve the name of the agent of such person who may carry on the vend of stamps when such person is sick or unable to conduct his business due to unavoidable circumstances. The name so approved shall be entered in the licence. Such an agent shall, during the period, he carries on the vend of stamps, be deemed to be a person

licensed to sell stamps and be liable as such.

## 26. Licenses.

(1) An application for grant of licence shall be made in Form A in Appendix III to the licensing authority which shall bear a court-fee label of rupees five. The application shall be accompanied by a treasury challan of having paid the prescribed fees in the Treasury under head "030-Stamps and Registration miscellaneous." (2) The licensing authority may in its discretion on being satisfied-(a) that the applicant is over 21 years of age; (b) that he is of good character; and (c) that he has passed the Higher Secondary Examination or High School Examination of Chhattisgarh Board of Secondary Education or an equivalent examination, grant a licence in Form B in Appendix III. (3) (a) Every licence shall be granted for a period of one year. The licence fee shall be Rs. 500. (b) On expiry of the licence, the licensing authority may renew the licence on payment of renewal fee of Rs. 100, The application for renewal shall be made at least 15 days before the expiry of the licence and shall be accompanied by a treasury challan of having paid the prescribed fee under head "0030-Stamps and Registration-Miscellaneous" and shall bear a court-fee label of Rs. 5 (Rupees five only). (c) The licence can be renewed for 3 years at a time if the applicant deposits renewal fee of Rs. 300 by a challan. (4) Omitted. (5) The Licensing Authority may refund the fees deposited under sub-rule 3 (a) or 3 (b) or 3 (c) above, if it decides not to grant or renew the licence and a claim for refund is lodged within three months from the date on which the rejection order is communicated to the applicant. (6) If a licence is lost, destroyed, defaced, torn or becomes illegible, the stamp vendor shall forthwith apply to the licensing authority for the grant of a duplicate licence. The application shall bear a Court-fee label of Rs. 5/- and be accompanied by a treasury challan of having paid a fee of Rs. 5 in the treasury under head "0030-Stamps and Registration-Miscellaneous."

## 27. Revocation of licence.

- A licence may be revoked at any time by the Superintendent of Stamps, or by the authority who granted it, on the following grounds :-(a) Breach of any stamp rule; (b) Breach of any licence conditions; (c) Irregularity in maintenance of records prescribed under these rules; (d) Incapability to store sufficient stamps for sale; (e) Any other serious irregularity : Provided that no order under this rule shall be passed, unless the licensed vendor has been given an opportunity of being heard.

## 27A. Revision.

- The [Chief Controlling Revenue Authority] [Substituted by Notification No. F-10/66/2003/CT (R)/V (80), dated 28-8-2003.] may at any time on his motion or on the application made by any party, for the purpose of satisfying himself as to legality or propriety of any order passed by, or as to the regularity of the proceedings of the Collector under clause (b) of Rule 25 or Rule 27 call for and examine the record of any case pending before, or disposed of by, such Collector, and may pass such order in reference thereto as he thinks fit: Provided that-(i) no such application shall be entertained unless presented within sixty days from the date of order; (ii) no order shall be varied or reversed unless notice has been served on the parties interested and opportunity given to them of being heard.

## **28. Duties of ex-officio vendors.**

- The ex-officio vendors shall supply stamps to the public and to licensed vendors, and shall allow discount to the later at the rates and under the conditions hereinafter prescribed.

## **29. Duties of licensed vendors.**

- Licensed vendors shall sell to the public such stamps and at such places as are indicated in their licences. They may sell stamps of any denomination and of any aggregate value to any person.

## **30. Method of supply of stamps to licensed vendors.**

(1)Licensed vendors shall obtain stamps on cash payment (less discount hereinafter prescribed) from ex-officio vendors of any local and branch depots situated in the district for which his licence is granted.(2)The Collector and Treasury Officer must see that licensed vendors do not unnecessarily harass the treasury staff by constant indents.Note. - Each licensed vendor who obtains stamps through the post, should despatch the necessary challan two days earlier than the remittance of the sale price by money orders. In addition, he shall enter on the money order coupon the purpose for which the remittance is being made. Failure to do so may entail a refusal of the remittance.

## **31. Extent of supply without pre-payment.**

- Sub-Registrar of the Registration Department or other Government servants appointed by the Collector as ex-officio vendors under Rule 25 (a) (2) may be granted by the Collector an advance of stamps not exceeding Rs. 10,000/- in aggregate in value, without pre-payment.Note. - The cost of remitting cash to the treasury for the purchase of stamps and postage and insurance of stamps parcels issued to licensed vendors in return for cash, is borne by the stamp department.

## **32.**

Omitted.

## **33.**

Omitted.

## **34. Discount and commission.**

(1)Every licensed vendor who purchases stamps from the State Government on cash payment shall be allowed discount on the supply of stamps purchased by him, provided that no discount shall be payable when the total value of such purchases fall below Rs. 5, or on purchases of revenue stamps of the denomination of Five naye paise, Ten naye paise, Fifteen naye paise and Twenty five naye paise and refugee stamps of the denomination of Ten naye paise.(2)The rate of discount per

hundred at all the places in the State are as under :-

		Rates of discount per 100	
In all district headquarter towns and headquarter towns of all sub-divisions		At all such places other than mentioned in column (2)	
(1)		(2)	(3)
Non-judicial Stamps Hundi Stamps & Impressed Stamp papers		Rs. Paise 2.00	Rs. Paise 3.00"
(3) Every person, including an ex-officio vendor, who purchases "revenue stamps" from the State Government on cash payment shall be allowed discount on the supply of stamps purchased by him at the rate of rupees 6 per 100.			

### **35. No discount of commission allowed to ex-officio vendors.**

- No ex-officio vendor shall receive discount on purchases of stamps made or commission on sales of stamps effected by him :[Provided that the ex-officio stamp vendor authorised under Rule 25 (3) for the sale of the revenue tickets shall be given a commission at the rate of 3% from 1-10-2003 and 6% from the date of 1-10-2004] [Proviso inserted by Notification No. F-10/29/2005/CT (R)/V (49), dated 7-11-2005.].

### **36. Stamps of the denominations required to be supplied if possible.**

-Upon application being made for an impressed sheet of a particular value, a sheet of that value shall, if in stock, be furnished to the applicant.

### **37. Procedure when stamps of the required denomination are not in stock.**

- When no sheet of the value required be in stock the vendor shall supply the applicant with the smallest number of sheets which he can furnish, so as to make up the required value.

### **38. Particulars to be entered on impressed sheets.**

- Every stamp vendor shall endorse on the back of each impressed sheet (other than a hundi) sold by him to the public, the serial number, the date of sale, the value of the stamp in full in words, and the name, father's name, caste and residence of the actual purchaser, and if purchased on behalf of a third person, the name and residence of that person, and the name of the parties and their address, to the transaction sought to be recorded, thereon and the purpose for which the stamps are purchased along with consideration or value of the transaction except in the case of an agreement under Article 5 of Schedule I or I-A, of the Indian Stamp Act, 1899 and Power of Attorney under Article 48 thereof and shall affix his legible signature to the endorsement along with a rubber stamp of his name and place of sale. At the same time he shall make corresponding entries in a register to be kept by him in Form B hereinafter prescribed.

### **39. Register of sale.**

- Every vendor shall keep a register of impressed sheets sold to the public in Form D in Appendix III.

### **40. Signing of endorsement on the stamp and the entry on the register by the purchasers.**

- If the purchaser is literate he shall be invited to sign the endorsement on the stamp and the entry in the register; and if illiterate the imprint of his left thumb-impression shall be taken below the endorsement on the stamp as well as against the entry in the register.

### **41. Registers have to be maintained and their deposit after completion.**

- Each page of the register shall be numbered and sealed with the seal of office of the sub-registrar of the sub-district. The name of the vendor, the date on which the register is brought into use and the number of pages it contains shall be entered on the inside of the cover. On completion, it shall be deposited in the office of the sub-registrar concerned. The use by a licensed vendor of a register not so distinguished is forbidden.

### **42. Maintenance of register of daily transactions by licensed vendor.**

- Every licensed vendor shall also maintain a register of his daily transaction in Form E in Appendix III.

### **43. False endorsement or enfacement prohibited.**

- No vendor shall knowingly make a false endorsement or enfacement on a stamp sold or a false entry in his register of sales.

### **44. Overcharge and delay prohibited.**

- No vendor shall demand or accept for any stamp more than the actual value denoted thereon, and every vendor shall without delay deliver any stamp which he has in his possession for sale on demand by any person tendering the value in any currency which would be accepted on behalf of Government by the Collector.

### **45. Discontinued stamps not to be sold.**

- No vendor shall sell any stamp the use of which has been ordered by Competent Authority to be discontinued.

#### **46. Accounts, etc., to be open to inspection.**

- Every vendor shall allow any District Registrar or Sub-Registrar or any Revenue Officer not below the rank of Naib Tahsildar on any official duty authorised in that behalf by the Collector or by the State Government at any time to inspect his register of sales and the stock of stamps in his possession.

#### **47. Stamps to be delivered on demand by the Collector or on revocation of licence, etc.**

- Every licensed vendor shall at any time on the demand of the Collector or on ^evocation or on relinquishment of his licence deliver up all stamps, or any class of stamps, remaining in his possession, together, with the registers, copies of the Act and rules which he was supplied with free of cost.

#### **48. Sign-boards, etc.**

- Every licensed vendor shall at all times keep affixed in a conspicuous position outside his place of vend a placard bearing his name and the words "Licensed Vendor of Stamps" in Hindi and also, should the Collector so require, in English.

#### **49. Keeping of the licence and copies of the Act and Rules at the place of vend for inspection.**

- He shall keep at his place of vend his licence and copies in English and Hindi of the Act of the Legislature referring to the stamps sold by him and its Schedules, together with these rules in English and in Hindi, which shall be supplied to him free of charge. He shall permit any intending purchaser to inspect the Act, Schedules and rules.

#### **50. Unsold stamps may be exchanged.**

- A licensed vendor may be allowed to exchange unsold stamps which are fit for the other stamps of the same value.

#### **51. Supply of revenue stamps to be kept.**

- Every licensed vendor shall keep for sale to the public a supply of the denominations, viz; Five naye paise, Ten naye paise, Fifteen naye paise and Twenty five naye paise, of revenue stamps and refugee relief stamps of denomination of Ten Paise, sufficient for the probable demand of at least one week.

## 52. List of licensed vendors.

- A register of licences issued shall be kept in the office of the District Registrar and shall be revised annually in April when all lapsed licences shall be struck out and new licences entered. It shall contain the following headings :-(a)Date of licence.(b)Name of licensee.(c)Place of vend.(d)Amount of security, if any, taken.(e)Description of stamps to be sold under the licence.(f)Remarks (this column shall show any changes that may take place during the year).Appendix I[List of instruments referred to in Rule 10 (i)]

	Number of Article in Schedule I	Number of Article in Schedule I-A
1. Administration bond		2
2. Affidavits		4
3. Agreements of memoranda of agreements printed in the hindilanguauge		5(C)
4. Appointments made in execution of a power		7
5. Articles of association of a Company		10
6. Articles of clerkship		11
7. Bills of lading	14	
8. Charter parties		20
9. Declarations of trust		64-A
10. Instruments evidencing an agreement relation to - (1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or (2) the pawn or pledge or hypothecation of movable property. Lease partly printed or lithographed in on oriental	6	
11. language, when the written matter does not exceed one-fourth of the printed matter.	35	
12. Memoranda of Association of Companies		39
13. Mortgages of crops.		41
14. Notes of protest by Master of ships Revocations of trust		44
15. Revocation of trust		64-B
16. Share-warrants issued by a Company in accordance with Section 43 of the Indian Companies Act, 1913 (VII of 1913).		59
17. Warrants of goods.		65
18. Note or memorandum when the duty payable exceeds twenty nayepaise.		43(b)
19. Transfer of the descriptions mentioned in Article 62, clause (a) and (b) of Schedule I-A, when the duty payable exceeds Rs.10		62(a) & 62 (b)



Appendix II[List of instruments referred to in Rule 10 (ii)]

	Number of Article in Schedule I	Number of Article in Schedule I-A
1. Agreements or memoranda of agreements which, in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed.		
2. Instruments engrossed on parchment and written in the English style which, in the opinion of such officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed		
3. Awards		11
4. Bills of exchange payable otherwise than on demand and drawn in the province.	13 (b) & (c)	
5. Bonds.		15, 16, 26, 34, 56 & 57
6. Certificate of sale.		18
7. Composition deeds		22
8. Conveyances		23
9. Debentures.		37
10. Instruments imposing a further charge on mortgaged property.		32
11. Instruments of apprenticeship.		9
12. Instruments of co-partnership.		46-A
13. Instruments of dissolution of partnership.		46-B
14. Instruments of exchange.		31
15. Instruments of gift.		33
16. Instruments of partition.		45
17. Leases.		35
18. Letters of licence.		38
19. Mortgage-deeds.		40
20. Powers of attorney.		48
21. Reconveyances of mortgaged property.		54
22. Release.		55
23. Settlements		58
24. Transfer of the description mentioned in Article 62, clauses (c), (d) and (e) of Schedule I-A		62(c),(d)&(e)

Appendix III]Form A[See Rule 26 sub-rule (1)]Court fee label of Rs. five to be affixed. Form of application for grant or renewal of a licence to sell stamps under the Indian Stamp Act, 1899 (II of

1899)

1. Applicant's name in full and residential address.
2. Date of birth (according to the English Calendar).
3. Place of vend where the applicant desires to vendPlace.....stamps.

Town.....

Tehsil.....

District....

4. Educational qualification (state the last examination passed).
5. Extent of amount which the applicant can invest in purchasingstamps from treasury.
6. Present occupation, if any.
7. Whether applicant wants to work as stamp vendor on part timebasis, or full time basis.
8. Name and address of relative, if any, practicing as a DocumentWriter or Stamp Vendor (stating relationship) on the date ofgiving the application.
9. Whether convicted of any criminal offence or removed fromGovernment/private service (give particulars).
10. Other relevant information, if any.

Note. - 1. Affix Court-fee label of Rs. Five.

**2. Attach original copy of the treasury challan in support of having credited the prescribed fee.**

**3. In case of renewal of a licence, the previous licence should be enclosed with the application.**

**4. Attach true copies of certificate in support of date of birth and the last examination passed.**

I declare that I have carefully read the Chhattisgarh Stamp Rules, 1942 and terms and conditions of licence in Form A, Appendix III, and I agree to abide by them.Place.....Date.....Signature of the applicant.Form B[See Rule 26 sub-rule (2)]Form of licence to sell stamps under the Indian Stamp Act, 1899(II of 1899)

**1. No. of licence**

**2. Name and residential address of Stamp Vendor.**

**3. Place of vend, where the licensed vendor shall carry on the business as stamp vendor. -**

Place.....Town.....Tehsil.....District.....

**4. This licence entitles the stamp vendor to carry on the business as a stamp vendor, subject to the provisions of the Indian Stamp Act, 1899, Chhattisgarh Stamp Rules. 1942, and the conditions of this licence.**

**5. The vend of stamps under this licence shall be carried on by the holder of this licence or by an agent, if any, of the holder approved under the proviso to clause (b) of Rule 25 and whose name is or may at any time be endorsed in this licence.**

**6. The infringement of any of the stamp rules shall render the holder or his agent, as the case may be, liable to the penalty prescribed in Section 69 of the Act imprisonment for a term which may extend to six months or fine which may extend to Rs. 500/- or both.**

**7. The valuation of any of the licence conditions, irregularity in maintenance of records prescribed under stamp rules or any other serious irregularity will render his licence liable for cancellation and imposition of fine under Rule 27(a) and shall not be a bar for the penalty mentioned above.**

**8. Licence is granted/renewed for.....Year/Years from..... to 31st March 19.....**

Place.....Date.....Licensing AuthorityDistrict  
(Collector)SealConditions

**1. The licensee shall attend the place of vend regularly during office hours.**

**2. He shall be restricted to the sale of stamps of the value, as may be prescribed by rules from time to time.**

**3. Should note sheet of the value required be in stock, he shall supply the applicant with the smallest number of sheets.**

- 4. He shall not demand or accept for any stamp more money than the actual value denoted thereon, and shall without delay deliver the stamps to the person tendering the value therefor.**
- 5. He shall allow the Inspector/District Inspector of Stamps licences or any officer/official authorised by the Collector in that behalf, at any time to inspect his register of sales, to examine his licence, and the stock of stamps in his possession.**
- 6. On demand of the Collector or on revocation or on relinquishment of his licence, he shall deliver up all stamps in his possession in the Treasury/sub-treasury and shall deposit registers and the licence in the office of the Licensing Authority.**
- 7. He shall not knowingly make false endorsement or enfacement on a stamp sold by him or a false entry in his register of sales.**
- 8. He shall at all time keep, in a conspicuous position outside his place of vend (1) a placard bearing his name and the words "Licensed vendor of stamps" in Hindi (and in English also, if the Collector so directs), (2) a notice board on which the denomination wise stock position of stamps available for sale, at the beginning of the day shall be noted.**
- 9. He shall legibly endorse on the back of all the stamps sold, the description as required under rules.**
- 10. He shall comply with directions that may be given to him by the Inspector/District Inspector of Stamps and the Collector from time to time.**
- 11. He shall at all times keep sufficient stock of stamps of all the denominations.**
- 12. He shall also keep sufficient stock of revenue stamps to meet probable demand of at least one week.**
- 13. He, before he is issued stamps for sale, shall deposit the security, prescribed under Rule 26.**

**14. All dues of Government, any sum of discount paid to him in excess, any fine imposed under Rule 27 and other sum, if any found recoverable from him, will be recovered from the amount of security deposited by him, and if the same is found insufficient from his movable or immovable property as arrears of land revenue.**

Place : ..... Date : ..... Licensing Authority District Seal Endorsement For the purpose of ..... proviso to clause (b) of Rule 25, Shri ..... son of Shri ..... is hereby appointed as an agent for a period of ..... from the ..... to the ..... Collector. Form C Form of Cash Security Bond [See Rule 26 (4) (b)]

**1. Know all men by these presents that I, A B of ..... held and firmly bound into the Governor of Chhattisgarh (hereinafter referred to as "Government") in the sum of Rs. .... (Rupees ..... only) deposited with the Government for which payment has well and truly been made, I bind myself, my heirs, executors, administrators and legal representatives by these presents signed and dated the ..... day of ..... 20.....**

**2. Whereas the above bounden A/B was on the day ..... granted and now holds a licence of Stamp-vendor for sale of stamp in the office of .....**

**3. And whereas, the said AB by virtue of holding such licence is bound to keep and render faithfully by accounts of stamp which he may from time to time be prescribed by duly constituted authority and also to prepare and submit such returns, account and other documents as may from time to time be required by him.**

**4. And whereas the said AB has in pursuance of Rule 26 (4) (a) of the Chhattisgarh Stamp Rules delivered to and deposited with the above mentioned ..... a sum of Rs. .... (Rupees ..... only) in cash as security for due and faithful performance by the said AB of duties and functions under the aforesaid licence.**

**5. The said deposit or any part thereof may be taken by the Governor for the purpose of indemnifying him, any loss caused by the act, negligence or default of the depositor in following the rules as may be prescribed from time**

**to time by the Chhattisgarh Government.**

**6. The said deposit or any part thereof may be applied for the purpose of realising any penalty for which the depositor may become liable under the rules and conditions prescribed in licence.**

**7. The said deposit or any part thereof may be retained by the Governor for one year after the expiry of the licence.**

**8. On the expiration of the said period of one year, the said deposit will be paid to the depositor or to the person then entitled to his property after his accounts have been passed by the officer authorised under the rules of said department to examine and pass the same and after all the sums to which the Governor may be entitled hereunder, have been deducted therefrom.**

**9. The repayment whether in whole or part of the said deposit shall not exonerate the depositor or his estate or effects from liability to make good to the Governor any loss or damage for which the depositor was liable under the terms of the licence or the rules of the said department and which was not made good before such repayment as aforesaid was made.**

**10. The decision of the Governor whether any loss referred to in clause (5) above has been occasioned and if so the amount of money necessary to make good such loss shall be final.**

In witness whereof the parties hereinto have signed this agreement on the day and years mentioned by each. Witnesses. -Signature of Depositor/Stamp Vendor

**1.**

**2.**

Witnesses. -On behalf of the Governor.

**1.**

**2.**

Form D]Register of daily sales of stamps other than hundi and adhesive stamps(Referred to in Rule 39)

Serial No. (Year of Sale)	Date of sale	Description of stamps	Values of Stamps purchased (in words)	The name, father's name and residence the actual purchaser
(1)	(2)	(3)	(4)	(5)

If purchased on behalf of a third person then name, father's name and residence of that person	Name of parties to the transaction and their address	Nature of transaction and consideration	Signature or thumb impression of the purchaser	Signature of the Licensed vendors]
(6)	(7)	(8)	(9)	(10)

Form E Licensed Vendor's Abstract-Daily Sale Register (Referred to in Rule 42)

Date of sale etc. Particulars of receipts, issues and balances Non-Judicial Stamps

No. Fifteen N.P.	Value Rs.	No. Twenty N.P.	Value Rs.
(1)	(2)	(3)	(4)
			(5) (6)

Non-Judicial Stamps

No. Twenty five N.P.	Value Rs.	No. Forty N.P.	Value Rs.	No. Fifty N.P.	Value Rs.
(7)	(8)	(9)	(10)	(11)	(12)

Non-Judicial Stamps

No. Seventy five N.P.	Value Rs.	No. One rupee	Value Rs.	No. One rupee Fifty N.P.	Value Rs.
(13)	(14)	(15)	(16)	(17)	(18)

Non-Judicial Stamps

No. Two rupees	Value Rs.	No. Two rupees Fifty N.P.	Value Rs.	No. Three rupees	Value Rs.
(19)	(20)	(21)	(22)	(23)	(24)

Non-Judicial Stamps Hundi  
Stamps

No. Three rupees Fifty N.P.	Value Rs.	No. and so on	Value Rs.	No. For such denominations as may be in stock	Value Rs.
(25)	(26)	(27)	(28)	(29)	(30)

Revenue Stamps

No. 0.05 N.P. 0.10 N.P. 0.15 N.P. and 0.25 N.P.	Value Rs.	Total value of receipt sales and balances
(31)	(32)	(33)