

Rajasthan Stamp Rules, 1955

RAJASTHAN

India

Rajasthan Stamp Rules, 1955

Rule RAJASTHAN-STAMP-RULES-1955 of 1955

- Published on 15 February 1955
- Commenced on 15 February 1955
- [This is the version of this document from 15 February 1955.]
- [Note: The original publication document is not available and this content could not be verified.]

Rajasthan Stamp Rules, 1955 Published vide Notification No. F.49(4) S.R./53, dated 15-2-1955, Published in the Rajasthan Gazette, Part 4-C, Ordinary, dated 23-4-1955 In exercise of the powers conferred by the Indian Stamp Act, 1899, as adapted to Rajasthan by the Rajasthan Stamp Law (Adaptation) Act, 1952 (Rajasthan Act No. VII of 1952), Government of Rajasthan is pleased to make following Rules, namely-

Chapter I Introductory

1. Short title, extent and commencement.

(1) These rules may be called the Rajasthan Stamp Rules, 1955. (2) They extend to the whole of Rajasthan. (3) They shall come into force on the date of their first publication in the Rajasthan Gazette.

2. Interpretation.

(1) In these rules, unless there be something repugnant in the subject or context, (a) "Act" means the Indian Stamp Act, 1899, as adapted to Rajasthan by the Rajasthan Stamp (Adaptation) Act, 1952 (Rajasthan Act No. VII of 1952). (b) "Appendix" means an appendix to these rules; (c) "Form" means a form appended to these rules; (d) "Government" means the Government of the State of Rajasthan; (e) "High Court" means the High Court of Judicature for Rajasthan; (ee) ["Inspector General of Stamps" means the Inspector General, Registration & Stamps appointed by the State Government;] [Inserted by Notification dated 1-8-1994.] (f) "Section" means a section of the Act; (g) "Schedule" means the second schedule to the Act, and includes a schedule, table or other provision to the laws of the covenanting State prescribing the rates of stamp duty in respect of bills of exchange, cheques, promissory notes, bills of lading, letter of credit, policies of insurance, transfer

of shares, debentures proxies and receipts ;(h)"State" means the State of Rajasthan ; and(i)"Superintendent of Stamps" means the Superintendent of Stamps for Rajasthan and includes any other officer appointed by the Government to perform the functions of the Superintendent of Stamps for the purposes of the Act and these rules.(j)["District Level Committee" means the committee constituted by the State Govt, for a district from time to time for the purpose of determining the market value of the land.] [Inserted by Notification 27-6-1992 (29-6-1992).](2)The provision of the General Clauses Act, 1897, of the Central Legislature shall apply to the interpretation of these Rules in the same manner, as they apply to the Interpretation of a Central Act.

Chapter II

Mode of payment of duty and kinds of Stamps

3. Mode of payment of duty.

- Except as otherwise provided by the Act, or by these rules-(1)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 Government for the purpose of the Act and these Rules; and(2)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.Explanation - For the purpose of clause (1), a stamp of the Central Government or of the Government of any covenanting State shall be deemed to have been superimposed with word "Rajasthan" or with the letters "RAJ."

4. Kinds of Stamps.

(1)There shall be two kinds of stamps for indicating the payment of duty with which instruments are chargeable namely,-(i)impressed stamps superimposed with the word "Rajasthan"; and(ii)adhesive stamps superimposed with the word "Rajasthan"; or with the letters "Raj".(2)No impressed or adhesive stamp which is not superimposed as aforesaid shall be used in Rajasthan, after the commencement of these Rules, to indicate the payment of duty chargeable on any instrument.

Chapter III

Impressed Stamps

5. Hundis.

(1)Hundis, other than hundis which may be stamped with an adhesive stamp under section 11, shall be written on paper as follow, 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 words "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

Government, to which a label has been affixed by the Superintendent of Stamps and impressed by him in the manner prescribed by rule 11.(2)The provisions of sub-rule (1) of rule 8 apply in the case of hundis.

6. Promissory note and bills of exchange.

- A promissory note or bill of exchange shall except as provided by Section 11 or by rules 14 and 19 be written on paper on which a stamp of the proper value, without the word "hundi" has been engraved or embossed.

7. Other instruments.

- Every other instrument chargeable with duty shall, except as provided by S. 11 or by rule 11, 13, & 14, be written on paper on which a stamp of the proper value not bearing the word "hundi" has been engraved or embossed.

8. 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 on 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 being impressed hundi stamp is insufficient to admit of the entire instrument written on the side of the paper which bears the stamp, so much pie paper may be sub-joined 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 pie paper sub-joined.

9. [Ten naye paise] [Substituted, by Notification dated 1-10-1958 (13-11-1958).] and [Fifteen naye paise] [Substituted by Notification dated 1-10-1958 (13-11-1958).] impressed stamps.

- The duty on any instrument which is chargeable with a duty of [ten naye paise] [Substituted by Notification dated 1-10-1958 (13-11-1958).] or of [fifteen naye paise] [Substituted by Notification dated 1-10-1958 (13-11-1958).] unless otherwise provided in the Act or these rules, may be demoted by a coloured impression marked on a skelton form of such instrument by the Superintendent of Stamps.

10. The proper officer.

- [Every Treasury Officer] [Substituted by Notification dated 12-8-1960 (1-9-1960).] [and Managers or Agents of the nationalised Banks] [Inserted by Notification dated 31-7-1987 (10-9-1987).] [and the Branch Managers of Grameen Bank, Cooperative Banks] [Inserted by Notification dated 26-6-1989 (31-8-1989).] [Scheduled Bank and Housing development Finance Corporation (HDFC)

situated in Rajasthan] [Substituted by Notification dated 28-9-2001.] [are] [Inserted by Notification dated 26-6-1989 (31-8-1989).] empowered to affix and impress or perforate labels and shall be deemed to be "the proper officer" for the purposes of the Act and of these Rules.

11. Affixing and impressing, of labels by proper officer permissible in certain cases.

- Labels may be affixed and impressed or perforated by the proper officer in the case of any of the instrument specified in the Appendix to these Rules, and the counterparts thereof other than instruments on which the duty is less than [fifteen naye paise] [Inserted by Notification dated 26-6-1989 (31-8-1989).].

12. Mode of affixing and impressing labels.

(1)The proper officer shall, upon any instruments specified in rule 11 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 require and pay for and impress or perforate such label or labels by means of a stamping 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 instruments written on parchment, the labels shall be further secured by means of metallic eyelets.(2)On affixing any label or labels under this rule, the proper officer 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 amounts to rupees twenty or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.

13. Certain instruments to be stamped with impressed labels.

(1)Instruments executed out of the State and requiring to be stamped after their receipt in the State (other than instruments which under section 11 or rule 14 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 instruments in the manner prescribed by rule 12 and return it to the Collector for delivery to the person by whom it was produced.

Chapter IV Of Adhesive Stamps

14. Use of adhesive stamps on certain documents.

- 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] [Substituted by Notification dated 1-10-1958 (13-11 -1958).] for each part of the

set;(b)Transfers of debenture of public companies and associations;(c)Copies of maps and plans, printed copies and copies of or extracts from registers given on printed form when chargeable with duty under Article 24 of the Second Schedule;(d)Instruments chargeable with duty under Articles 5(a) and (b) and 43 of the Second Schedule;(e)Instruments chargeable with duty under Article 19 of the Second Schedule;(f)Policies of insurance;(g)Letters of credit, that is to say, instrument by which one person authorise another to give credit to the person in whose favour they are drawn;(h)Letters of allotment of shares in any company or proposed company or in respect of any loan to be raised by any company or proposed company;(i)Promissory notes payable on demand when the amount of value exceeds Rs. 250/-;(j)Instruments of proxy;(k)[Instruments chargeable with duty under Article 26(a) and (b) of the Second Schedule.] [Inserted by Notification dated 20-12-1969 (20-12-1969).]

15. Use of a [ten naye paise] [Substituted by Notification dated 4-2-1963 (21-2-1963).] adhesive stamps to make up stamps duty.

- Notwithstanding anything contained in these rules whenever the stamp duty payable 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 [ten naye paise] [Substituted by Notification dated 1-10-1958 (13-11-1958).] [or five naye paise] [Substituted by Notification dated 4-2-1963 (21-2-1963).] adhesive stamps such are described in rule 18. Provided that the Government may direct that instead of such stamps, adhesive court Fee stamps shall be used for the purpose.

16. Supply of deficient duty on transfer of share.

- 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 in respect of such transfer, one or more adhesive stamps bearing the words 'Share Transfer' may be used to make up the amount required.

17. Enrollment of Advocated or Vakil.

- When adhesive stamps are used to indicate the duty chargeable on entry as an Advocate or Vakil on the roll of the High Court, such stamps shall be affixed under the superintendent of Stamps or other officer appointed in this behalf by the 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.

18. Adhesive stamps of different denominations.

- Except as otherwise provided by these rules, the adhesive stamps, used to denote duty shall be the requisite number of stamps bearing the words, [Twenty five naye paise, or fifteen paise or ten naye paise] [Substituted by Notification dated 1-10-1958(13-11-1958).] [or five naye paise] [Substituted by Notification dated 4-2-1963 (21-2-1963).] and inscribed for use for revenue.

19. 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 chargeable with duty of more than one anna with stamps bearing the words "Foreign Bill".(b) Separate instrument of transfers of shares and transfers of debentures of Public Companies and Associations; with stamps bearing the words "Share transfer";(c) Entry as an advocate or vakil on the roll of the High Court; with stamps bearing the word 'Advocate or Vakil' as the case may be;(d) Notarial acts: with foreign bills stamps bearing the words "Notarial";(e) Copies of maps or plans, printed copies and copies of extracts from registers given on printed forms certified to be true copies; with Court-fees stamps over-printed with the word "copy";(f) Instruments chargeable with stamps duty under Article 5(a) and (b) or 43 of the second schedule; with stamps bearing the words "Agreement" or "Broker Note" respectively;(g) Policies of insurance; with stamps bearing the word 'Insurance'.

Chapter V Sale and Stamps

20. Only authorised persons to sell stamps.

(1) No person, who is not duly authorised in the manner hereinafter provided, shall be entitled to sell stamps on any description other than revenue stamps of [5np, 10np, 15np, and 25np] [Substituted, by Notification dated 1-10-1958 (13-11-1958).] denominations :Provided that this prohibition shall not apply-(i) to a legal practitioner or a banker, who buys a stock of stamps for use in his own business and affixes them, when occasion required, to the documents he has to draw up in the course of that business, the cost of the stamps being recovered from his client or customer with the rest of his charges, or(ii) to a Government officer of Incorporated Company or other body corporate in respect of stamps used for printed forms of instruments for use by the persons concerned with the business of that office, company or body, the cost of the stamp being recovered from those persons.(2) Except in the case of Revenue stamp of [five np., ten np., fifteen np and twenty-five np.] [Substituted by Notification dated 1-10-1958 (13-11-1958).] denominations, no person shall purchase any stamp from, or exchange any stamp with, any person whom he has reason to believe to be not authorised under these rules to sell stamps.

21. Classes of vendors.

(1) There shall be two classes of vendors namely-(a) ex-officio vendors, and(b) licensed vendors.(2) The following persons shall be deemed to be ex-officio vendors-(i) the treasurer of each District or his salaried assistant or approved agent;(ii) the sub-treasurer of each Tehsil;(iii) any salaried vendor appointed by the Government;(iv) all the officers incharge of post offices at which letters are received for dispatch (for the sale of adhesive revenue stamps of [five np., ten np., fifteen np. and twenty-five np.] [Substituted by Notification dated 1-10-1958 (13-11-1958).] denomination;(v) any other servants of the Government who may be appointed by the Government

in this behalf.(3)The collector may subject to the provisions contained in rule 48, grant a license for vend of stamps to any of the following persons namely-(i)Sub-post masters or branch post masters;(ii)Lambardars of villages;(iii)Village school masters;(iv)any other person or class of persons deemed by the Collector to be fit and proper for the sale of stamps.(4)In the case of appointment of branch or sub-post masters and licensing of village school masters, the previous approval of the post master General and the Director of Education respectively shall be obtained.

22. Fixing maximum number of licensed vendors for different places.

(1)The maximum number of licensed vendors for the sale of stamps at the head quarters of each district, sub-division and tehsil shall be fixed by the Collector of the district concerned in consultation with, and with the concurrence of, the Inspector General of Registration and Stamps, Rajasthan. In the case of towns and villages which are not such headquarters the number of license to be granted shall be fixed by the Collector.(2)In fixing the number of stamps vendors for urban areas the views of the Chamber of Commerce, and for rural areas those of the Village Panchayat, should invariably be obtained.

23. Duties of ex-officio vendors.

(1)The ex-officio vendors shall supply stamps to the public and to licensed vendors, and shall allow discount to the latter at the rates and under the conditions hereinafter prescribed.(2)The ex-officio vendors shall sell direct to the public only stamps of denominations higher than those prescribed in rule 24.

24. [Duties of licensed vendors.] [Substituted by Notification dated 15-5-1993 (19-5-1993).]

- Licensed vendors shall sell to the public such stamps and at such places as are indicated in their licenses provided that such sale shall be restricted to the sale of stamps value not exceeding [Rs. 1,00,000/-] [Substituted by Notification dated 6-12-2001.].

25. Form of license.

- This license to be granted under sub-rule (3) of rule 21 shall be in form A. In the case of person specified in clause (ii) and (iv) of sub-rule (3) of rule 21, it shall be granted to the person by name. In other cases the designation of the official only shall be entered therein.

26. Revocation of license.

- A license may be revoked at any time by the Chief Controlling Revenue Authority or by the Collector with the concurrence of the Inspector General of Registration and Stamps, Rajasthan.

27. Method of supply of stamps to licensed vendors.

- Licensed vendors shall obtain stamps from ex-officio vendors at local and branch depots on payment of ready money (less the discount hereinafter prescribed); Provided that the person in the service of the Government may obtain stamps as an advance without payment in accordance with rule 28.

28. Extent of supply without payment.

- A person in the service of the Government, on being licensed, may, without payment, receive an advance of stamps, not exceeding in value one month's pay or, with the special sanction of the Inspector General of Registration and Stamps, of greater value. He shall, on receiving such advance, give a receipt of the money value of the stamps advanced and the receipt shall be renewed half yearly in the manner provided for permanent advances by the Accounts Department. When he ceases, he shall refund the value entered in the receipt either in money or in stamps of any kind which he has been authorised to sell, and the receipt shall then be returned.

29. [xxx]. [Omitted by the Rajasthan Stamp (Amendment) Rules, 1973]

30. Register of advances.

(1) The advances shall be shown in a separate register in form B and every item entered in it shall be initialled by the Treasury Officer. (2) The Register shall be inspected every month when the Treasury plus and minus memorandum is prepared and the Treasury Officer shall see that he possesses all the receipts duly renewed when ever necessary, and that the unadjusted advances are correctly included in the balance shown in the plus and minus memorandum in which details of such advances shall invariably be furnished.

31. Discount.

(1) Every licensed vendor who purchases stamps from the Government on payment of ready money 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 falls below five rupees or on purchase of revenue stamps of the denomination of [5np., 10np., 15np. and 25np.] [Substituted by Notification dated 1-10-1958 (13-11-1958).] (2) [] [Substituted by Notification dated 9-7-1978 (9-7-1978).] The rate of discount per 100 for Judicial or Non-Judicial Stamps is as follows ; (i) Rs. 1 to 400 Rs. 2.00 (ii) Rs. 401 to 5,000 Rs. 0.50 (iii) 5001 to 10,000 Rs. 0.30 (iv) 10,001 to [1,00,000] [Substituted by Notification dated 6-12-2001.] Rs. 0.20 (3) Ex-officio vendors shall receive no discount on purchases made or sales affected by them.

32. Stamps of the Denomination 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.

33. Procedure when stamps of the required denomination are not in stock.

(1) Should 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. In the case of a licensed vendor, the applicant shall not be supplied with sheets to an aggregate value exceeding the limit authorised under rule 24. If the impressed stamps required exceed this value a licensed vendor shall refer the applicant to an ex-officio vendor and shall not attempt to make up the stamp duty exceeding the said limit by the issue of two or more stamps of lower denominations. (2) When a vendor is unable to furnish a single stamp of the value required by the purchaser he shall endorse on one of the stamps sold to him a certificate to that effect in the form below : Form of Certificate
Certified that a single stamp of the value of Rs required for this document is not available but in lieu thereof I have furnished a stamp of the next lower value available and make up the deficiency by the use of one or more adhesive impressed stamps of the next lower value available required to make up the exact amount of the duty.

34. Particulars to be entered on the impressed sheet.

- [Every stamp vendor shall endorse on the back of each sheet of impressed stamp and on the face of each adhesive stamp (except revenue stamps) of the denomination of [5 np., 10 np., 15 np. and 25 np.] [Substituted by Notification dated 6-6-1956 (14-7-1956).] sold by him to the public] the serial number, the date of the sale, the value of the stamp in words and the name, father's name and residence of the purchaser, and shall affix his signature to the endorsement. At the same time he shall make corresponding entries in a register to be maintained by him under rule 36.

35. Signing of endorsements on the stamp and entries in the register by the purchaser.

- If the purchase 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.

36. Register of sales.

- Every vendor shall keep a register of stamps sold to the public in the following form-Register of Daily Sales of Stamps

S. No.	Date of sale	Description of stamp (impressed or	Value of Stamp sold	Name & residence of	Signature of thumb impression of the	Signature of the

adhesive)

in words

purchase

purchaser

licensed
vendor

37. Register how to be maintained and their deposit after completion.

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

38. Maintenance of register of daily transactions by licensed vendors.

- Every licensed vendor shall also maintain a register of his daily transactions in Form-C.

39. False endorsement of effacement prohibited.

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

40. Over charge or 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 the Government by the Collector.

41. Discontinued stamp not to be sold.

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

42. Accounts etc. to be open to inspection.

- Every vendor shall allow any revenue officer not below the rank of Naib Tehsildar or any official duly authorised in that behalf by the Collector or by the Government at any time to inspect his register of sales and to examine his license and the stock of stamps in his possession.

43. Stamps to be delivered on demand by the Collector or on revocation of license, etc.

(1) Every licensed vendor shall at any time on demand or on revocation of his license deliver up all stamps or any class of stamps remaining in his possession, together with the registers which he was maintaining. (2) When stamps are returned under sub-rule (1) they shall be taken back on their full

value, less any discount allowed under these rules and due to the licensed vendor in respect of sales of stamps affected by him.

44. Signboards etc.

(1) Every licensed vendor shall at all times keep affixed in a conspicuous position outside his place of vend a play card bearing his name and the words "Licensed Vendor of Stamps" in Hindi. (2) He shall also keep at his place of vend his license and copies of the Act 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.

45. Unsold stamps may be exchanged.

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

46. Supply of revenue stamps to be kept.

- Every licensed vendor shall keep for sale to the public a supply of revenue stamps of the denomination of [5 np., 10 np., 15 np. and 25 np.] [Substituted by Notification dated 1-10-1958, w.e.f. 13-11-1958.] sufficient for the probable demand of at least one week.

47. Sale of stamps during office hours.

- Licensed vendors shall sell stamp during office hours on working days. They may also sell stamps on public holidays.

48. Conditions of grant of license to any person.

- Subject to the provisions of rule 22, the Collector may grant a license for the sale of stamps to any person at any place or within any area within the limits of his district: Provided - (a) that no person employed in any department of the Government shall be granted a license to sell stamps without the previous consent of the head of such department; and (b) that no person shall be licensed until he has satisfied himself that the person to be licensed bears a good moral character and is qualified for the purpose educationally. Note - A person must not be licensed to sell stamp unless he can write Hindi (in devnagri script) very well. The Collector shall inform both official and non-official vendors that Mahajani character shall not be used in place of Hindi in making the endorsement on stamps and entries in the register maintained by them.

49. Penalty for the infringement of any of these rules.

- Any infringement of these rules or of the conditions of a license shall render the holder thereof liable to cancellation of his license in addition to any other penalties to which he may be liable

under the Act and these rules.

50. List of licensed vendors.

- A register of licenses issued shall be kept in the Collector's office and shall be revised annually in April, when all lapsed licenses shall be struck out and new licenses entered. It shall contain the following headings-(a)Date of License.(b)Name of Licensee.(c)Place of vend.(d)Amount of security, if any, taken.(e)Description of stamps to be sold under the license.(f)Remarks (this column shall show any changes that may take place during the year).

Chapter VI

Refund and Renewals

51. [Procedure and period for obtaining refund or renewal. [Substituted by Notification dated 8-10-1969.]

- The refund or renewal of the value of spoiled or misused stamps or stamps not required for use shall be made in accordance with the provisions of sections 49 to 55 of the Act and applications therefor shall be made within the period prescribed by section 50 and other provisions of the Act.]

52. Power to administer oath.

- The Collector may require any person claiming a refund or renewal under the Act or his duly authorised agent to make on 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 or witnesses in support of the statement set forth in any such deposition or affidavit.

53. Evidence to be taken.

- Necessary evidence should generally be taken before refund orders are passed, and reliance should not be placed solely on the stamp officer's report or the unsupported allegations of the claimants for refund.

54. Proof for failure to apply within time.

- Clear proof should be required that the failure to apply for relief within the period prescribed by the Act was really due to unavoidable circumstances. For instance, it is not sufficient that an applicant should merely state that he was unwell; he must produce satisfactory evidence that he was, as a fact, incapacitated by illness from applying for the refund.

55. Application for refund under section 45.

- Refund under section 45 of the Act should be by application in writing to the Collector who should forward it to the Chief Controlling Revenue Authority. Such application should bear court fee as an application to a Collector. While forwarding the application, for the orders of the Chief Controlling Revenue Authority, the Collector should submit the file of the case containing the original document bearing the endorsement of the payment of duty and penalty. The Collector should also express his own opinion on the merits of the application.

56. Orders on application.

- In all cases the order of refund or renewal, with the reason thereof, must be recorded with his own hand by the officer sanctioning such refund or renewal. The stamps, for which the allowance is claimed, shall be destroyed by the officer sanctioning the refund or renewal, if such authority has been delegated to him. In other case he shall-(i)in the case of impressed stamps, write the original order or a certified copy of it on the stamp for which the allowance is claimed, or(ii)in the case of adhesive stamps, record such an order or a copy thereof on a separate sheet of paper. The stamps shall then be punched and marked- in such a way that they cannot be used again and forwarded to the Superintendent of Stamps for destruction.

57. Procedure when no evidence produced.

- When an application is made for refund or renewal under the Act in respect of a stamp which has been spoiled or misused or for which the applications 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 stamps (if any) shall be sent to the Superintendent of Stamps or other officer appointed in this behalf by the Government for destruction.

58. Mode of Cancelling original debenture on refund.

- 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 through.

Chapter VII

Miscellaneous

59. 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 stamps 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.

59A. [Facts affecting duty to be set forth in instrument] [Inserted by Notification dated 20-3-1967 (20-3-1967)].

- In the case of an instrument relating to immovable property chargeable with an ad valorem duty [on the market value of the property] [Substituted by Notification dated 24-4-1991 (25-4-1991).],-(i)the instrument relating to agricultural lands shall fully and truly set forth,-(a)the annual rent payable by the Khudkasht holder, Khatedar, Gair Khatedar, or Sub-Tenant of the land in question;(b)the annual rent payable by the Khudkasht, holder, Khatedar, Gair Khatedar or Sub-Tenant as the case may be, of the adjoining agricultural land of the same class of soil, if the land which is subject matter of instrument, is rent free or yielding no rent, or unrented, or which has not been assessed to any rent.[Provided that every instrument relating to transfer of agricultural land shall be accompanied by a copy of last Khasra Girdawari to determine the correct market value.] [Inserted by Notification dated 24-4-1991 (25-4-1991).](ii)the instrument relating to transaction of any immovable property of urban or rural area, except agricultural land, shall fully and truly set forth-(a)[the market value of the property], [Substituted by Notification dated 24-4-1991 (25-4-1991).](b)the annual rental or gross-assets,(c)local rates, municipal or other taxes,(d)the area of the plot and the area of constructed-portion thereon;(e)[other relevant information.] [Inserted by Notification dated 24-4-1991 (25-4-1991).](iii)[the instrument of lease shall fully and truly set forth the amount of money paid or likely to be paid as development charges :] [Inserted by Notification dated 24-4-1991 (25-4-1991).][Provided that in cases relating to transfer of property as mentioned in sub-clause (ii) above, the market value shall be determined on the basis of market value of the open land and the constructed portion separately as per their respective rates :Provided further that in case where the registering Officer has a doubt about correctness of facts mentioned in the instrument affecting duty, he may inspect the property to ascertain the correctness and determine the market value accordingly :Provided further that the Inspector General, Registration & Stamps Department may prescribe a proforma for specific mention of any information and such a proforma, 'duly filled in, shall always be deemed to be a part of the document] [Inserted by Notification dated 24-4-1991 (25-4-1991).]

59B. [Procedure for assessment of the market value of the property by the Registering Officer. [Substituted by Notification dated 30-3-2000.]

(1)In the case of an instrument relating to immovable property, the market value of land shall be assessed by the Registering Officer on the basis of the rates recommended by the District Level

Committee constituted under rule 2(j) from time to time or the rates approved by the Inspector General of Stamps from time to time, whichever is higher and market value of the constructed portion shall be assessed on the basis of the rates determined by the State Government from time to time.(2)If the rates of land recommended by the District Level Committee are not revised within one year from the date of such recommendation or if the market value of land in any area has extra ordinarily increased on decreased, the State Government may suo-motu or on a reference made by the Inspector General of Stamps re-determine by order the rates of the land in such areas on the basis of the recommendations made by a committee consisting of SSF (Revenue) as chairman and Inspector General of Stamps, D.S.F. (Tax), Collector of concerned District and a Public Representative of that District nominated by the Government as member. The rates so determined shall be the market value of that area and be the basis of assessment of the market value of the land with effect from the date specified in such order and be valid until the District Level Committee revises the rates so determined.]

60. Plea of ignorance.

- The plea of ignorance of the requirements of the law should not be lightly accepted; although mere negligent evasions do not call for the application of criminal penalties, yet it is so difficult to distinguish between negligent and intentional evasions that to include all doubtful cases within the former category and abstain from putting the criminal penalties in force in their case is to impair very seriously the criminal penalties in force in their is to impair very seriously the protection to the interests of the revenue which the Act is designed to afford.

61. Collector not try cases as Magistrate.

- A Collector who has sanctioned a prosecution under the Act should not himself try case in his capacity as a Magistrate.

62. Statement by Collector regarding Prosecutions stayed and cases compounded.

- The power of staying prosecutions and compounding offences under section 70 (2) of the Act is delegated to Collector who shall submit to the Chief Controlling Revenue Authority, annually, a statement of the cases in which the power has been exercised.

63. Procedure of compounding and stay1.

- If the Collector is satisfied that it is not desirable to launch a prosecution in respect of an under-stamped instrument he may compound the offence and realize such amount as he deems fit as composition fee. If a prosecution, has been already started the Collector may stay the prosecution, and after realising the composition fee in his discretion, may inform the Magistrate that the accused person might be discharged.

64. 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 Government may fix in this behalf.

65. Rewards to persons in the service of Government.

- Rewards may be given to a person in the service of the Government in cases where it is no part of the routine duties of that official to bring to light any infraction of stamp law. Rewards may be given to record keepers for this special services: Provided that the Chief Controlling Revenue Authority may also grant certificates of good work to the officials contemplated in the above rule whether a reward has been sanctioned or not.

66. Procedure in case of detection of unstamped or under-stamped instrument during inspection or otherwise.

(1) In case where an unstamped or under-stamped instrument is detected in course of inspection or otherwise by a public officer, a report thereof, shall be made forthwith to the Collector. (2) The Collector shall thereupon issue a notice to the executant or such other person as may be liable to pay the duty under section 29 of the Act, [or the claimant] [Inserted by Notification dated 24-4-1991 (25-4-1991).] requiring him to produce the original instrument before the Collector [within 30 days]. [Inserted by Notification dated 24-4-1991 (25-4-1991).] (3) [On receipt of original instrument or in case it is not produced within 30 days from the service of notice as issued under sub-rule (2), the Collector shall impound its copy and require payment of proper duty together with penalty under section 40 of the Stamp Act along with proper registration fee on such duty.] [Inserted by Notification dated 24-4-1991 (25-4-1991).]

66A. [Procedure to be followed by the Collector in cases of under valued instruments. [Substituted by Notification dated 24-4-1991 (25-4-1991).]

- On receipt of an instrument under sub section (1) or a reference or action under sub-section (3) of Section 47-A of the Act, the Collector shall issue a notice to the person liable to pay the duty and to the claimant asking them to produce the original instrument and to show cause within 30 days from the service as to why he should not proceed to determine the correct market value of the property and realise the deficient duty together with penalty under Section 47-A of the Act. After expiry of 30 days, the Collector shall enquire into the matter summarily. Where the original instrument is not produced within 30 days, after proper notice, the Collector may impound its copy. During the course of summary enquiry, the Collector may look into corresponding rates as recommended by the District Level Committee, the rates approved by the registration and stamp site inspection by the rates as per Index II and also the report, if any, of the site inspection by the Registering Officer and any other record deemed relevant. At the conclusion of the enquiry, the Collector shall make an order recording his findings together with the reasons therefor. The summary enquiry shall be

completed within a period of 3 months.]

66B. [Procedure to be followed by the Collector in cases where the nature of instrument is not correctly determined. [Inserted by Notification dated 24-4-1991 (25-4-1991).]

- On receipt of an instrument under sub-section (1) or a reference or action, under sub-section (3) of section 47-C of the Act, the Collector shall issue notice to the person liable to pay the duty and to the claimant asking them to produce the original instrument and to show cause within 30 days from the service as to why he should not proceed to determine the correct nature of the instrument and realise the duty in conformity of the same along with penalty under section 47-C of the Act. After expiry of 30 days the Collector shall summarily examine the matter considering the contention, if any, advanced on behalf of the registering officer or the person to whom the notice is issued. Where the Original instrument is not produced within 30 days after proper notice, the Collector shall impound its copy. After the concluding of the enquiry the Collector shall make an order recording his findings together with the reason therefore. The summary enquiry shall be completed within a period of 3 months.]

66C. [Procedure in case of non-registration of documents required to be registered with the purpose of avoiding Stamp duty. [Inserted by Notification dated 12-3-1997.]

(1) If it appears to any Registering officer or any other person that an instrument relating to a transaction compulsorily registerable under section 17 of the Registration Act has not been presented for registration with a view to avoiding payment of stamp duty or for any other reason, he shall immediately inform the Collector concerned for taking necessary action under the Stamp Law. (2) On receipt of information under sub-rule (1) or suo moto, the Collector shall issue a notice to the party/parties referred to in the information received, with a view to ensuring that the instrument is presented for registration along with full facts and circumstances as required under section 27 of the Act to determine the liability for payment of stamp duty. (3) Upon service of notice where the instrument in question is presented before the Collector, he shall proceed as provided by section 47 A and/ or 47 C of the Act, as the case may be. (4) Where the party/parties served notice do not present the instrument and/or appear before the Collector to refute the presumption of the information in question being correct, the Collector shall proceed to enquire into the correctness of the information in such manner as he deems fit. (5) After the aforesaid enquiry, where it appears to the Collector that the instrument in question has not been presented for registration with a view to avoiding stamp duty, this shall be deemed to be a violation of section 27 of the Act read with rule 59A and if such non-production is with a view to concealing the consideration, (if any), and all other facts and circumstances affecting the chargeability of the said instrument with duty, and the determination of such duty, action will be taken as provided for vide rule 68.]

67. Assessment of duty and penalty upon production.

(1) If the original instrument is produced in compliance with the notice issued under sub-rule (2) of rule 66 and is found to have been executed within one year of the date of such production, it will be treated as having been produced voluntarily for the purpose of section 41 of the Act. (2) If other conditions laid down in that section are also satisfied, the instrument shall be endorsed by the Collector as property stamped on payment of the deficit duty, if any, and no penalty whatever shall be levied in respect thereof.

68. [Prosecution in case of non-production. [Substituted by Notification dated 12-3-1997.]

- If the original instrument is not produced in compliance with the notice under rule 66, 66A, 66B or 66C as the case may be and the Collector concludes that such non production is with a view to avoiding payment of stamp duty, the Collector shall launch a prosecution against the person concerned under section 62 or 64 of the Act, as the case may be, unless the case is compounded on payment of a suitable composition fee.]

69. Production of original before Magistrate.

(1) When prosecution has been launched, the Collector shall move the Magistrate seized of the case to take action, if any, such action has not already been taken by the Magistrate of his own motion, for the production of the original instrument in court under section 94 or section 96 of the Code of Criminal Procedure, 1898. (2) If the original instrument is not produced in Court, a copy thereof may be produced as secondary evidence under section 63 of the Indian Evidence Act, 1872, to prove the contents of the original.

70. Impounding.

- If the instrument is produced in court, the Collector shall move the magistrate to impound the same under section 104 of the Code of Criminal Procedure, 1898 unless it has already been impounded by the Magistrate of his own accord.

71. Assessment of Penalty.

- When an instrument impounded under rule 70 is received by the Collector for action under section 40 of the Act, shall take into consideration as a result of the prosecution launched under-rule 68.

71A. [Interest on failure to pay tax, fee or penalty. [Inserted by Notification dated 21-2-1995 (22-2-1995).]

- Where any amount of tax, fee or penalty is recoverable from a person as a result of an order passed in any proceedings under this Act (including determination, appeal, revision, rectification or

otherwise) and such tax, fee or penalty is not paid by such person within 30 days from the date of order passed by the Collector or Chief Controlling Revenue Authority, he shall be liable to pay interest at the rate of 12 percent per annum on the amount of tax, fee or penalty from the date of order until the date of payment of such amount.][Provided that no interest shall be payable on the recoverable tax, fee & penalty, if such tax & fee deposited upto 30-9-2003.] [Substituted by Notification dated 1-2-2003 and 31-7-2003.][Chapter VIII [Inserted by Notification dated 1-8-1994.] General Superintendence

72. General Superintendence over Collectors.

(1)Subject to the provisions of the Act, general superintendence and control over Collectors, shall vest in the Inspector General of Stamps.(2)The Inspector General of Stamps shall decide the territorial jurisdiction of Collectors at places where there is more than one officer functioning as Collector under the Act.]

73. [Revision by the Chief Controlling Revenue Authority. [Inserted by Notification dated 21-2-1995 (22-2-1995).]

- (i) Any person aggrieved by an order made by the Collector under Chapter IV and V and under clause (a) of the first proviso to section 26 and under section 31 of the Act, may within 90 days from the date of order, apply to the Chief Controlling Revenue Authority for revision of such order :[Provided that no revision application shall be entertained under section 56 of the Act or under this rule unless it is accompanied by satisfactory proof of the payment of fifty percent of the recoverable amount.](ii)The Chief Controlling Revenue Authority may suo motu or on information received from the registering officer or otherwise call for and examine the record of any case decided or proceedings having held by the Collector for the purpose satisfying himself as to the legality or propriety of the order passed and as to the regularity of proceedings and pass such order with respect thereto as it may think fit :Provided that no such order shall be made except after giving the person affected a reasonable opportunity of being heard in the matter.]

74. [Inherent power of Officers. [Inserted by Notification dated 4-10-1996 (7-10-1996).]

- In addition to the powers specified in the Act and Rules-(a)The Inspector General, Registration & Stamps shall have all the powers of Collector & Superintendent of Stamp and a Treasury Officer.(b)The Additional Inspector General, Registration & Stamps shall have all the powers of a Collector and a Treasury Officer.][AppendixList of Instruments Referred to in Rule 11

No. of articles in schedule

1. Administration Bond.	2
2. Affidavit.	4
3. Agreements or memorandum of agreement which in the opinionof the proper officer	5

cannot conveniently be written on sheetsof paper on which stamps are engraved or embossed.

4. Instruments evidencing an agreement relating to (1) the deposit of the title deeds of 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).	6
5. Appointments made in Execution of a power.	7
6. Instruments of apprenticeship.	9
7. Articles of Association of a Company.	10
8. Awards.	12
9. Bills of Exchange payable otherwise than a demand and drawn in Rajasthan.	13
10. Bonds.	15, 26, 34 & 57
11. Certificates of Sale.	18
12. Composition of deeds.	22
13. Conveyance.	23
14. Instruments of Exchange.	31
15. Instruments imposing further charge on mortgaged property.	32
16. Instrument of gift.	33
17. Lease partly printed or lithographed when the written matter does not exceed one fourth of the printed matter.	35
18. Letters of license.	38
19. Memorandum of Association of Companies.	39
20. Mortgage deeds.	40
21. Mortgage of Crops.	41
22. Note or Memorandum when the duty payable exceeds two annas.	43(b)
23. Instruments of partition.	45
24. Instruments of Co-partnership.	46-A
25. Instrument of dissolution of partnership.	46-B
26. Power of attorney, where not registered.	48
27. Share warrants if issued by a company under the Rajasthan Companies Act.	59
28. Reconveyances of mortgaged property.	54
29. Releases.	55
30. Settlements.	58
31. Declaration of trusts.	64-A
32. Revocation of trusts.	64-B
33. Warrants for goods.	65

Form 'A'(Rule 25) License for the sale of Stamps under the Indian Stamp Act as adapted to

Rajasthan License is hereby granted to.....to sale stamp at.....of the following descriptions, namely-..... for a period of.....commencing from.....subject to the rules made in that behalf under the Indian Stamp Act, 1899 as adapted to Rajasthan. The infringement of any of these rules shall render the licensee liable to the penalty prescribed in section 69 of the said Act, viz., imprisonment for a term which may extend to six months or fine which may extend to five hundred rupees or both. District.....Dated.....Collector Form 'B'(Rule 30) Register of Advances of Stamps

S.No.	Officer sanctioning advance if any	Date of Sanction	Name of person to whom advance	Official designation of such person, if any	Details of stamps advanced	Date of renewal of receipt	Refunds												
Date of advance	Class	Value of each class	Total	Treasury Officer's initials	Date	How refunded	T.O. Initial	Remarks											
1	2	3	4	5	6	7	8	9	10	11	12	13							

Form 'C'(See Rule 38) Licensed Vendor s Abstract-Daily Sales Register

Date of Sales etc. Non Judicial stamps

Particulars of receipts issues and balances	Two Annas	Annas																	
No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
1		2		3		4		5		6									

Non Judicial stamps

Annas	Eight Annas	One Rupee																	
No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
7		8		9		10		11		12		13		14					

Non Judicial stamps

One Rupee & Eight Annas	Two Rupees	Two Rupees & Eight Annas	Three Rupees																
No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
15		16		17		18		19		20		21		22					

Non Judicial stamps

Three Rupees & Eight Annas	Four Rupees	And so on																	
No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
23		24		25		26		27		28									

Hundi Stamps Revenue Stamps Total value of receipts. Sales and balances

No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
-----	-------	-----	-------	-----	-------	-----	-------	-----	-------	-----	-------	-----	-------	-----	-------	-----	-------	-----	-------

9

10

11

12

13

14

15