

# The Punjab Stamp Refund, Renewal and Disposal Rules, 1934

HARYANA

India

## The Punjab Stamp Refund, Renewal and Disposal Rules, 1934

### Rule

### THE-PUNJAB-STAMP-REFUND-RENEWAL-AND-DISPOSAL-RULES-1934 of 1934

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The Punjab Stamp Refund, Renewal and Disposal Rules, 1934Published vide Punjab Government Notification No. 6981-E. & S., dated the 20th November, 1934In exercise of the powers conferred by Section 49 of the Indian Stamp Act, 1899, Clause (c) of Section 27 of the Court-Fees Act, 1870, and under the authority derived from [Rule 47 of the rules] [Substituted by Punjab Government notification No. 95-St., dated 11th April, 1935.] [made by the Governor-General in Council for the supply and distribution of stamps] [For rules, see Chapter 1 of Part III of Punjab Stamp Manual, 1934.] as subsequently amended, the Governor in Council after consultation with the Auditor-General, is pleased to make, for the State of Punjab, the following rules for the grant of refund of the value or for the renewal of non-judicial and court-fee stamps, that have been submitted for cancellation or renewal under Sections 49, 51, 52, 54 and 55 of the Indian Stamps Act or the Punjab Government [Notification No. 4986 E.& S.,dated the 14th August, 1934, and for the disposal of such stamps as are obsolete, unserviceable, or spoilt or have been cancelled on payment of a refund or on renewal.] [See Appendix A to Part III, of Punjab Stamp Manual, 1934 as substituted by correction slip No. 106, dated 27th September, 1937.]

#### 1.

These rules may be called "The Punjab Stamp Refund, Renewal and Disposal Rules, 1934," and shall take effect on and from the 1st day of December, 1934, in supersession of all previous rules made in exercise of the said powers.

## 2.

In these rules, unless a different intention appears from the subject or context,-(a)"Collector" includes an officer other than the Financial Commissioner or the Commissioner who can, under the delegations contained in paragraph [20.12] [Substituted by correction slip No. 99, dated 27th September, 1937.] of the Book of Financial Powers, sanction the grant of refund or renewal ;(b)"Stamp" means as the case may be -(i)a stamp intended to be used under the Indian Stamp Act, 1899, and includes both adhesive stamps and impressed stamp, as the case may be;(ii)a stamp intended to be used under the Court-Fees Act, 1870, and includes both adhesive stamps and impressed stamps ;(c)"damaged spoiled stamps" means and includes the following :-(i)a stamp or (in the case of an impressed stamp) the paper on which it is impressed which has been so damaged, spoiled or obliterated as to render it permanently unfit for use, whether the said paper has been written upon or not; provided that such stamp or paper has not in fact been used for the purpose for which it was intended, and has not been cancelled under the provisions of Section 30 of the Court-Fees Act, 1870.(ii)subject to the same proviso, stamped paper which has become unserviceable owing to some material error or irregularity in the writing or form of the document inscribed on the paper;(iii)a stamp which before being used is found not to be required owing to the purpose for which it was procured having been effected by some other document;(iv)a stamp of any particular kind of which the use has been prohibited or ordered to be discontinued by competent authority : (d)"renewal" means the exchange, in the manner provided in these rules of damaged or spoiled stamp or a stamp not required for immediate use, for a fresh stamp of equal value and a similar kind : and(e)"refund" means repayment of the value of a stamp in money with or without a deduction and includes "allowance."A. Disposal of obsolete, unserviceable and spoilt stamps that form part of the stock of stamps in a local or branch depot.

## 3.

All non-postal stamps that are obsolete, unserviceable or spoilt shall be sent by the Deputy Commissioner of the district to the [-] [The words, 'Financial Commissioner through the' deleted by Punjab Government notification No. 1188-Stamps-53/801, dated 7th April, 1953.] Commissioner of the division. The Deputy Commissioner shall explain how the damage occurred, who was responsible for it, and what steps have been taken to guard against similar damage, in future.

## 4. [ [Rule 4 substituted by Punjab Government notification No. 1188-Stamps-53/801, dated 7th April, 1953.]

The Commissioner shall, if he is satisfied that the explanation is adequate pass orders for the writing off of the value of such stamps up to a limit of Rs. 500 in each individual case, and the Superintendent of the office of the Commissioner shall personally destroy the stamps.]

**4A. [ [Rule 4-A added by Punjab Government notification No. 1188-Stamps-53/801, dated 7th April, 1953.]**

If the value of such stamps to be written off exceeds Rs. 500 but does not exceed Rs. 1,000, the Commissioner shall forward the case with his opinion to the Financial Commissioner who shall, if he is satisfied that the explanation is adequate, pass orders for the writing off of the value of such stamps up to a limit of Rs. 1,000 in each individual case, and the Assistant Secretary to the Financial Commissioners shall personally destroy the stamps.]

**5.**

If the value of the obsolete, unserviceable or spoilt stamps exceeds, [Rs. 1,000] [Substituted for the figure '250' by Punjab Government notification No. 1188-Stamps-53/801, dated 7th April, 1953.] the sanction of the State Government shall be obtained to the writing off of the value of such stamps and to their destruction. On receipt of sanction the Assistant Secretary to the Financial Commissioner shall personally destroy the stamps.

**6. [ [Rule 6 substituted by Punjab Government notification No. 974-St., dated 28th August, 1935.]**

When stamp are totally destroyed by fire or otherwise or are stolen or lost in transit, the instructions contained in the Punjab Stamps Losses and Defalcation Rules, 1935, published with Punjab Government notification No. 970-St., dated the 28th August, 1935, shall be observed.]

**7.**

If any stamps received are found unfit for issue because of faulty manufacture, they shall be returned at once by the Deputy Commissioner direct to the Controller of Stamps, Nasik Road, for exchange. If, however, the stamps are unfit for issue because of damage due to defective packing at Nasik, the matter shall be referred to the Assistant Secretary to the Financial Commissioners, who will, if satisfied that the facts alleged are correct, have the stamps in question returned to the Controller for exchange. Note. - The Controller is not liable for damage in transit.

**8.**

All stamps forwarded to the Financial Commissioners or returned to the Controller of Stamps, Nasik Road, shall be packed and sealed by the Treasury Officer in treasuries and of the sub-treasuries and be sent by registered post if this can be done conveniently.

**9.**

The necessary entries on account of stamps sent to the Controller Stamps, Nasik Road, or to the Financial Commissioners shall be made in the plus and minus memos, by the Treasury Officers.

## 10.

Orders conveying sanction to the writing, off of losses under these rules shall be communicated to the Accountant-General, Punjab, as follows : (a) if the order is issued by the Financial Commissioners, by the Assistant Secretary to Financial Commissioners; (b) if the order is issued by the State Government, under the endorsement of the Assistant Secretary to Government, Punjab, in the Revenue Department or the Deputy Secretary to Government, Punjab, in the Finance Department, according as the order issued by the State Government in the Administrative or the Finance Department. B. Disposal of stamp that have been cancelled on payment of a refund or on renewal.

## 11.

Sections 49, 51, 52, 53, 54 and 55 of the Stamp Act give to the Collector certain powers to grant - (a) allowance for spoiled impressed stamps (Section 49); (b) allowance for printed forms (Section 51); (c) allowance for misused stamps (Section 52); (d) allowance for stamps not required for use (Section 54); (e) allowance on renewal of certain debentures (Section 55); which with certain delegations are repeated in paragraph [20.12] [Substituted by correction slip No. 100, dated 27th September, 1937.] of the Book of Financial Powers. Similarly the Punjab Government notification [No. 4986-E. & S., dated the 14th August, 1934] [See Appendix A to Part III of Punjab Stamp Manual, 1934.], gives to the Collectors certain powers to grant refund of the value of court-fee stamps which have been spoiled before use or for which the possessor has no immediate use. These are repeated in paragraph [20.12] [Substituted by correction slip No. 100, dated 27th September, 1937.] of the Book of Financial Powers.

## 12.

Applications for refund of the value or renewal of stamps presented to a Collector do not require to be stamped [vide entry No. 1 of the table of reduction and remissions published with Punjab Government notification No. 10495-Judl., dated the 27th March, 1922.] [Reproduced in Chapter 1 of Part II-C of No. 100, dated 27th September, 1937 and on page 695 ante.]

## 13.

Applications for grant of refund or renewal of a court-fee stamps shall be made personally or by registered post or through an agent appointed by a duly attested power of attorney to the Collector of the district where it was purchased and shall furnish the following information :- (1) Full name, surname (if any), caste and residence of applicant :- Provided that - (i) if the applicant is an Indian man or unmarried woman, he or she shall, in addition to his or her own name, write the name of his or her father; (ii) if the applicant is an Indian married woman or widow, she shall, in addition to her own name, write the name of her husband. (2) Description and the number of stamps (i.e., non-judicial or court-fee, impressed or adhesive) (3) Total value. (4) Date of purchase of each stamp. (5) The place where and the person from whom each stamp was purchased. (6) Date of each

stamp spoiled or rendered unfit for use.(7)Manner in which each stamp was spoiled or rendered unfit for use.(8)Whether the application is for refund or renewal.(9)Date of application.

## 14.

Application for refund or renewal shall be received and promptly dealt with in English Office of the Deputy Commissioner, under the supervision of the Office Superintendent. It should be borne in mind that such applications are usually presented personally, and applicants from outstations are put to considerable inconvenience if the refund or renewal is not promptly granted.

## 15.

The application shall be entered in the register in Form No. SR. 1. The clerk concerned shall examine the application, and if he finds that it is incomplete or the stamps, for which a refund is claimed or which are required to be renewed, are not enclosed with it, it shall be returned to the applicant after obtaining the orders of the Collector through the Office Superintendent with the objection recorded on it. If the papers are complete, he shall examine them with reference to the following requirements :-

Spoiled impressed stamps	... Section 49 of the Stamp Act,
Printed forms	... Section 51 of the Stamp Act,
Misused stamps	... Section 52 of the Stamp Act,
Stamps not required for use	... Section 54 of the Stamp Act,
Stamped Debentures	... Section 55 of the Stamp Act,
Court-fees stamps	... Punjab Government notification No. 4986-E & S., dt. the 14th August, 1934,

and to the further requirements specified in paragraph [20.12] [Substituted by correction slip No. 100, dated 27th September, 1937.] of the Book of Financial Powers. The following instructions embody the provisions of Section 54 of the Stamp Act, and are the rules of the State Government under Section 49 of the Stamp Act. They are to be read with the particular requirements of the authorities above quoted. The clerk concerned shall see that -(i)the application is within time and in the proper form;(ii)the stamps are genuine;(iii)the stamps bear the endorsement of the stamp vendor in the name of the applicant or the person on whose behalf the authorised agent claims refund or renewal. But when the applicant claims to be the heir or successor of the deceased in whose name stamp was originally endorsed, the applicant shall produce a certificate of succession or proof of succession;(iv)no marks of cancellation have been erased;(v)in the case of every stamp tendered as not required for use under Section 54 of the Stamp Act, and in other cases, if the value of the stamped tendered for refund or renewal is Rs. 100 or above, the actual purchase of the stamps is verified from the register of -(a)the stamp vendor concerned through the excise inspector or sub-inspector in charge of the district; or(b)ex officio stamp vendor as the case may be. If under the rules, the competent authority to sanction the refund or renewal is the Collector, the clerk concerned shall, after carefully examining the ground of the application, record a note whether he considers the

claim to be admissible, and if so, he shall submit the case along with the register in form SR.-1 after completing columns 1-11. {||-| He shall also prepare and submit with the case| refundrenewal| statement in form| S.R. 2S.R. 4| and enter (both in words and figures) the amount of the refund after deducting|}[ten paise] [Substituted by Punjab Government notification No. G.S.R. 55/C.A. 2/1899/S. 49/Amd.(1)/68, dated the 28th March, 1968.] in the rupee where this is necessary or of the fresh stamps admissible. The deductions must be calculated on each stamp for which the allowance is claimed, not on the aggregate value of the stamps presented for refund at any one time. Thus, the deduction to be made in regard to four stamps of the value of [fifty paise] [Substituted by Punjab Government notification No. G.S.R. 55/C.A. 2/1899/S. 49/Amd.(1)/68, dated the 28th March, 1968.] each (or total of two rupees) would be [forty paise] [Substituted by Punjab Government notification No. G.S.R. 55/C.A. 2/1899/S. 49/Amd.(1)/68, dated the 28th March, 1968.] (one anna on each) and not [twenty paise] [Substituted by Punjab Government notification No. G.S.R. 55/C.A. 2/1899/S. 49/Amd.(1)/68, dated the 28th March, 1968.] only. Where, however, two or more impressed sheets or labels are used to denote the stamp duty on a single instrument, they should, for the purpose of calculating the deduction, be treated as a single stamp.If the competent authority to sanction the refund or renewal is the Commissioner or the Chief Controlling Revenue authority, the procedure laid down in Rule 22 shall be followed.

## 16.

The Office Superintendent shall carefully check the application and the relevant papers submitted to him and satisfy himself that the various checks prescribed for examining the application and instructions for filling up the register and the {||-| refundrenewal| statement in Rule 15 above, have been duly observed. He shall also see that the rules and orders in this behalf contained in|}other relevant Manuals, Codes or Acts and other orders issued from time to time are strictly complied with.He shall then record his opinion as to the admissibility of the claim, and if he finds the claims to be in order, he will sign the {||-| refundrenewal| statement and fill up columns 12-15 of the register and then submit the case with relevant papers to the Collector.|}

## 17.

The Collector shall satisfy himself that the claim is admissible. He may require the applicant 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 deems fit, call for evidence in support of such deposition or affidavit.

If he is satisfied that the claim is in order in all respects, he shall check the register and the| refundrenewal| statement with the relevant stamps and see that the amount of refundfresh stamps| to be| grantedissued| is correctly entered both in the register & the| refundrenewal| statement in such a way that no gap is left to enable the amount to be altered. He shall then tear off the right-hand top corner of each stamp, punch the head of the figure and record on it the following with a large rubber stamp :-"Cancelled.

RefundRenewal| sanctioned on \_\_\_\_\_

\_\_\_\_\_  
Signature of the Collector, \_\_\_\_\_ District"(It is essential that each stamp where there are more than one shall be torn, punched and stamped individually in the above manner.)He will then sign the refund/renewal statement and fill up columns 16 and 17 of the register, and then return the case to the Superintendent.Note. - Pending their destruction under Rule 26, the cancelled stamps shall be kept securely locked in the custody of the Refund Clerk.

## 18.

The Superintendent shall then arrange to hand over in his presence the refund or renewal statement to the applicant or his or her agent taking his or her acknowledgement in column 18 of the register. He shall then set his initials in column 19 in token of his having done so. When the amount of the refund does not exceed Rs. 100, the money may be remitted to the applicant by postal money order at his or her expense in accordance with the rules contained in the note to Article 198(c) of the Civil Account Code, Volume I.

19.If the Collector decides that the| refundrenewal| is not admissible, he shall record his reasons for refusal, stamp all the stamps as refused,| RefundRenewal is not admissible, he shall record his reasons for refusal, stamp all the stamps as refused, and then return the papers to the office Superintendent. The latter shall return the application, with stamps, to the applicant in the manner laid down in Rule 18 above.If the Collector calls for further evidence in support of the application, a memo, shall be issued to the applicant giving full particulars of the documents required to be furnished.

20.After an order has been passed by the Collector sanctioning the claim, or calling for further evidence in support of the| refundrenewal| application, statement is not taken or further evidence required is not furnished by the applicant within one year or (3 years in case the claim exceeds Rs. 5 in value) of the date of such order, {||-| the application with stamps and| refundrenewal| statement shall be destroyed under the orders and in the presence of the Collector, and the fact noted in|}column 21 of the register in form S.R. 1.

Note.- (i) The application with stamps| refundrenewal| statement required to be preserved under this rule, shall be kept securely locked and shall be shown as outstanding in the quarterly report on the register in form S.R. 1. which shall be submitted to the Collector.Note. - (ii) Sanction to a refund which has not been acted upon for a period of one year (or three years in case the amount exceeds Rs. 5) shall be deemed to have lapsed and shall not be renewed except in the case of refunds under Section 54 of the Indian Stamp Act, 1899. The renewal of refunds under Section 54 of the Stamp Act must be applied for within a period of three months from the date of expiry of the original order, and, if sanctioned, it shall be operative for a period of one year from the date of renewal.

## 21.

(i)The procedure as regards applications and grant of refund and renewal in respect of stamps issued for retail sale to an authorised vendor which have not been sold by him and are taken back from him or his heirs, shall be the same as for stamps received back from the public except that, if

the stamps received are in good condition and fit for re-issue, they shall not be cancelled or destroyed, but sent to the Treasury Officer with a memo, in duplicate in form S.R. 5.(ii) The number and value of the stamps received shall be compared by the Treasury Officer with the memo. submitted, and if they are correct and the stamps are serviceable and fit for re-issue, they shall be deposited immediately in the main store under double lock; necessary entries being made in the double lock registers. The Treasury Officer shall then sign the certificate on the memo. and return one copy thereof to the Collector, the second copy being retained for record in the treasury. Necessary adjustments shall also be made by the Treasury Officer in the plus and minus memorandum submitted monthly to the Accountant-General and the Assistant Secretary to the Financial Commissioners.

(iii) On receipt of the aforesaid certificate from the Treasury Officer, the clerk concerned shall prepare the| refundrenewal

voucher in form| S.R. 3.S.R. 4.| and submit it, with the case through the Office Superintendent, to the Collector for his signature.

(iv) Before signing the| refundrenewal| voucher, the Collector shall personally satisfy himself that the stamps have actually been sent to the Treasury Officer

and that the latter's acknowledgement therefor has been duly obtained in the prescribed form No. S.R. 5. He shall also particularly see that in the case of refunds the deduction of [Ten paise] [Substituted by Punjab Government notification No. G.S.R. 55/C-A 2/1899/S. 49/Amd.(1)/68, dated the 28th March, 1968.] in the rupee or any discount allowed to the stamp vendor has been made as required by paragraph [20.12] [Substituted by Punjab Government notification No. G.S.R. 55/C-A 2/1899/S. 49/Amd.(1)/68, dated the 28th March, 1968.] of the Book of Financial Powers. The Collector shall then sign the vouchers and return it to the Office Superintendent for further action in accordance with Rule 13.

## 22.

When a claim for a refund or renewal requires the sanction of the Commissioner, the Chief Controlling Revenue Authority (viz., the Financial Commissioner) or Government, the Collector shall forward the Commissioner of the division with his opinion, the application together with the stamp (if any) tendered by the applicant. The Commissioner shall, if he is satisfied that the claim is admissible under paragraph [20.12] [Substituted by correction slip No. 102, dated 27th September 1937.] of the Book of Financial Powers, pass orders for the grant of {|-| refundrenewal| and shall personally destroy the stamps and communicate the orders to the Deputy Commissioner concerned and also endorse a copy thereof to the|}

Accountant General. If the Commissioner decides against the| refundrenewal| he will inform the applicant through the Deputy Commissioner of the district and stamp

all the stamps as| "refundrenewal| refused" and return them to the Deputy Commissioner for delivery to the applicant in accordance with Rule 18.

23.If the claim for| refundrenewal| requires the sanction of the Chief Controlling Revenue Authority or Government, the Commissioner shall address the



Assistant Secretary to the Financial Commissioner, and also forward to that officer the stamps (if any) tendered by the applicant. The Financial Commissioner shall, if he is satisfied that the claim is admissible under paragraph [20.12] [Substituted by correction slip No. 102, dated 27th September, 1937.] of the Book of Financial Powers, pass orders for the grant or refund or renewal, and the Assistant Secretary to the Financial Commissioners shall personally destroy the stamps and communicate the orders to the Commissioner and the Deputy Commissioner concerned and also endorse a copy thereof to the Accountant-General. Similarly when the claim for refund or renewal requires the sanction of Government, the Financial Commissioner shall refer the matter to the State Government, and the orders of Government shall be communicated to the Commissioner of the division and the Accountant-General over the signature of the Secretary or Assistant Secretary to Government, Punjab, in the Revenue Department. In this case also the stamps shall be destroyed by the Assistant Secretary to the Financial Commissioners. In case the Financial Commissioner or the State Government decides that the refund or renewal is not admissible, the original stamps shall be destroyed by the Assistant Secretary to the Financial Commissioners and the orders of rejection communicated to the Commissioner and the Deputy Commissioner concerned. On receipt of orders from Government or the Financial Commissioners, as the case may be, the Collector shall inform the applicant of the decision, and in case the refund or renewal has been sanctioned he shall also prepare the necessary voucher in form S.R. 2 or S.R. 4, as the case may be, and deliver the same to the applicant or his duly authorised agent, who shall acknowledge its receipt in column 18 of the register.

## **24.**

Applications for the grant of a refund or for renewal shall be preserved by the Collectors for a period of one complete financial year following the one in which they are sanctioned.

## **25.**

The Stamp auditor shall audit the records and registers required to be kept under these rules at regular intervals not exceeding one year and shall report the result of his inspection to the Collector of the district. When examining the records and registers of the Refund Clerk, the Stamp auditor shall, in order to ensure that serviceable stamps received from a licensed stamp vendor have been duly deposited {||-| in the double lock of the treasury, check the entries in| refundrenewal| statement in form| S.R. 3.S.R. 4.| with the certificate of the Treasury Officer|}in form S.R. 5 and also check the entries of receipt of stamps made by the Treasury Officer in the copies of plus and minus memos, kept in treasuries.

## **26.**

Immediately after audit, the cancelled stamps referred to in Rule 17, shall be destroyed by the auditor in the presence of the Collector and the destruction shall be certified by the Collector in the manner prescribed in Rule 27.

**27.**

The destruction of stamps under these rules shall be effected by burning in the presence of the Collector, who shall record the following certificates on the file : "Stamps of the value of Rs. \_\_\_\_\_ (both in words and figures) burned in my presence. Collector. \_\_\_\_\_ District," Dated \_\_\_\_\_. The fact of the destruction of stamps shall also be recorded in columns 21-23 of the register in form No. S.R. 1. Form No. S.R. 1 Registers of Refunds and Renewal of Non-Postal Stamps \_\_\_\_\_ District.

Number  
and  
description  
of stamps

Serial No.	Date of application of refund or renewal	Name and address of the applicant	Number	Distription	Date of purchase of stamps	Date of spoiling of stamps	Authority for refund or renewal	Face value of stamps tendered for refund or renewal	Amount deducted at one anna in the rupee in case of refunds	
1	2	3	4	5	6	7	8	9	10	11
								Rs.	Rs.	Rs.
Net amount of refund allowed	Value of stamps allowed to be renewed	Value of stamps returned in respect of which refund or renewal is refused	Value of stamps cancelled	Initials of Collector	Signature of recipient of refund or renewal or statement of stamps of which refund on renewal is refused	Attestation by Office Superintendent	Number and date of letter with which application has been sent to Financial Commissioners or returned		Value of stamps destroyed	
13	14	15	16	17	18	19	20		21	22
Rs.	Rs.	Rs.	Rs.						Rs.	

Note. - Columns 9 to 11 are not to be filled in cases in which the refund or renewal is to be refused. Form No. S.R. 2 Voucher No. Refund statement Approval for payment of Rupees \_\_\_\_\_ and certified that the stamps described below, refund of value of which has been allowed, subject to the prescribed deduction have been cancelled. District \_\_\_\_\_ Dated \_\_\_\_\_ Office Superintendent. Collector.

Name of applicant	Description of stamps	Value of stamps both in words & figures	Amount of deduction	Net amount allowed	Date of application for refund	Authority for refund
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Received Payment.[Ten paise] [See foot note under Rule 21.] ReceiptStamp, if required for sums over Rs. 20Pay Rupees \_\_\_\_\_.District \_\_\_\_\_.Dated \_\_\_\_\_19 \_\_\_\_\_.Head Clerk, TreasuryTreasury Officer.Notes - (1) The amount should be given both in words and figures.(2)The deduction must be calculated on each stamp for which the allowance is claimed, not on the aggregate value of the stamps presented for refund at any one time. Thus, the deduction to be made in regard to four stamps of the value of [fifty paise] [See foot note under Rule 21.] each (or total of two rupees) would be [forty paise] [See foot note under Rule 21.] (ten paise on each) and not [twenty paise] [See foot note under Rule 21.] only. Where however, two or more impressed sheets or labels are used to denote the stamp duty on single instrument, they should, for the purpose of calculating the deduction, be treated as single stamp.Form No. S.R. 3Voucher No.Refund StatementApproved for payment of Rs. \_\_\_\_\_ (both in words and figures) and certified that the stamps described below being serviceable and fit for re- issue, have been deposited in the double lock of the treasury.District \_\_\_\_\_Dated \_\_\_\_\_Office SuperintendentCollector.

Name of applicant	Description of stamps	Value of stamps both in words & figures	Amount of deduction (if any)	Net amount allowed	Date of application for refund	Authority for refund
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Note. - The deduction must be calculated on each stamp for which the allowance is claimed, not on the aggregate value of the stamps presented for refund at any one time. Thus, the deduction to be made in regard to four stamps of the value of [fifty paise] [See also foot note under Rule 21.] each (or total of two rupees would be [forty paise] [See also foot note under Rule 21.] [ten paise] [See also foot note under Rule 21.] on each) and not [twenty paise] [See also foot note under Rule 21.] only. Where, however, two or more impressed sheets or labels are used to denote the stamp duty on a single instrument, they should, for the purpose of calculating the deduction, be treated as a single stamp.Received payment[ten paise] [See also foot note under Rule 21.] ReceiptStamp, if required forsums over Rs. 20Pay Rupees \_\_\_\_\_(both in words and figures).District \_\_\_\_\_Dated \_\_\_\_\_19 \_\_\_\_\_.Head Treasury Clerk.Treasury Officer.(For use in Audit Office only).Amount verified in the plus and minus memo \_\_\_\_\_Admitted Rs. \_\_\_\_\_Objected to Rs. \_\_\_\_\_AuditorSuperintendent.\_\_\_\_\_Form No. S.R. 4(To be submitted to Audit Office in original along with monthly plus and minus memo. of stamps.)Voucher No.Renewal StatementApproved for the issue of stamps (detailed in column 6) of the value of Rs. \_\_\_\_\_(both in words and figures) and certified that the stamps described below, the renewal whereof has been allowed have been cancelled.\_\_\_\_\_have been deposited in the double lock of the treasury.District \_\_\_\_\_.Dated \_\_\_\_\_.Office SuperintendentCollector.

Name of	Description of	Value of	Date of	Authority	Description of	Value
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applicant	stamps tendered for renewal	stamps in words and figures	application for renewal	for renewal	fresh stamps to be issued	
1	2	3	4	5	6	7

Issue fresh stamps (described in column 6 above) of the value of Rs. \_\_\_\_\_ (both in words and figures). District \_\_\_\_\_. Dated \_\_\_\_\_. Head Treasury Clerk. Treasury Officer. Fresh stamps of the value of Rs. \_\_\_\_\_ (in words and figures) received. Dated \_\_\_\_\_. Signature of recipient. Form No. S.R. 5

The stamps described below have been submitted by \_\_\_\_\_, a licensed stamp vendor, for grant of refund/renewal of their value. The stamps being serviceable and fit for re-issue are sent herewith to the Treasury Officer \_\_\_\_\_ for deposit in the main store under double lock in the treasury. District \_\_\_\_\_. Dated \_\_\_\_\_. Office Superintendent. Collector.

Name of applicant    Description of stamps tendered    Value

To The Treasury Officer, \_\_\_\_\_, No. \_\_\_\_\_, dated \_\_\_\_\_. Certified that the stamps described above, of an aggregate value of Rs. \_\_\_\_\_ (both in words and figures), have been deposited in the strong room of the treasury and brought on the double lock registers. Dated \_\_\_\_\_.

Treasurer    Head clerk, Treasury.    Treasury Officer.

To The Collector, \_\_\_\_\_ No. \_\_\_\_\_, Dated \_\_\_\_\_