

# The Indian Stamp Rules, 1925

ANDHRA PRADESH

India

## The Indian Stamp Rules, 1925

### Rule THE-INDIAN-STAMP-RULES-1925 of 1925

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The Indian Stamp Rules, 1925As applicable to Andhra PradeshChapter-I Preliminary

#### 1. Short title

:- These rules may be called the Indian Stamp Rules, 1925.

#### 2. Definition

:- In the 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)"The Inspector-General of Stamps" means the Inspector General of Stamps, Andhra Pradesh, Hyderabad, or any officer appointed by the Government to perform the functions of "Inspector-General of Stamps". (G.O.Ms. No. 1060, Rev., dated 2.6.1959).N.B.:- Inspector-General of Registration, Andhra Pradesh, has been appointed to perform the functions of Inspector-General of Stamps in Andhra Pradesh - (Andhra Pradesh Government Gazette, 16-7-1959, Part I, Page 1671).(e)"Government" means unless there is anything repugnant in the subject or context, the "Government of Andhra Pradesh" (G.O.Ms.No. 1060, Rev., dated 2.6.1959).

#### 3. Description of Stamps

:- Except as otherwise provided by the Act or by these rules:(i)all duties with which any instrument is chargeable shall be paid and such payment shall be indicated on such instrument by means of stamps issued by Government for the purposes of the Act;(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 as instrument of any other kind.(iii)stamps purchased in Andhra Pradesh State alone shall be used for instruments chargeable with duty under the Act as in force 479 in that State. (G.O.Ms.No. 2454, Revenue (u), dated 30th December 1957):Provided that stamps purchased in the State of Andhra Pradesh may also be used for instruments chargeable with duty under the Act as in force in the

transferred territories. Note:- The term "transferred territories" shall mean the areas transferred to the State of Andhra Pradesh under the provisions of the Andhra Pradesh Act 1959 and Act 1959 and Madras (Alteration of Boundaries) Act, 1959 (Central Act LVI of 1959) (G.O.Ms.No. 2286, Revenue (u), dated 19th November, 1970). (iv) the stamp papers shall bear the endorsements of the stamp vendors prescribed in the rule made under Section 74. (G.O. Ms. No. 561, Revenue (u), dated 12th June 1969). (2) There shall be two kinds of stamps for indicating the payment of duty 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 or 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, 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 Inspector-General of Stamps, and impressed by him in the manner prescribed by Rule 11. (2) Every sheet of paper on which a hundi is written shall be not less than 8-5/8 inches long 5-1/8 inches wide, and no plain paper shall be joined thereto. (3) The provisions of sub-rule (1) of Rule 7 shall apply in the case of hundis.

#### **5. Promissory Notes and Bills of Exchange**

:- A Promissory Note or 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**

:- (1) Every other instrument chargeable with duty shall, except as provided by Section 11 or by [Rules 10, 12 and 13] [These words were inserted by Government of India Notification No. 13, Dated 20th May, 1926. ] be written on paper on which a stamp of the proper value, not bearing the word "hundi" has been engraved or embossed. (2) A stamped paper, on which the stamp has been engraved or embossed purchased by or for the use of a person shall be used only, by that person or his legal representative or duly authorised agent of such person. (G.O.Ms.No. 340, Revenue, Dated 15th April, 1967).

#### **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 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 plain paper sub-joined.

## **8. One anna, two annas, ten naye paise and fifteen naye paise impressed Stamps**

:- The duty on any instrument which is chargeable with a duty of 10 naye paise under the Act or of 15 naye paise under Articles 19, 36, 37, 49 and 52 of Schedule 1 or of 20 naye paise under Articles 5 and 38 (a) of Schedule I-A may be denoted by coloured impression marked on a skeleton form of such instrument by the Inspector-General of Stamps.(G.O.Ms.No. 1860, Revenue, dated 2nd June, 1959 and G.O. published in Andhra Pradesh Gazette, 13th August, 1959, Part I. R.S. P. 702).

## **9. The proper officer**

:- The officers specified in Appendix I and any officer appointed in this behalf by the State Government of a State are empowered to affix and impress [or perforate] [These words were inserted by Government of India Notification No. 13, Dated 20th May, 1926.] labels and each of them shall be deemed to be "the proper officer" for the purposes of the Act and of these rules.

## **10. 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 any of the following instruments, namely:-(i)those specified in Appendix II, and the counterparts thereof other than instruments on which the duty is less than fifteen naye paise; and(ii)those specified in Appendix III, when written in any European language, and accompanied, if the Language is not in English, by a translation in English:Provided that the State Government may direct that this rule shall apply, subject to any conditions which it may prescribe [to any of the instruments specified in Appendix III. other than Bills of Exchange] [Words and figures Substituted for the "to agreements or memoranda of agreements such as specified in Appendix III" by Government of India, Finance Department (Central Revenue) Notification No. 4 dated 14th July, 1934. ], when written in any oriental language.

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

:- (1) The proper officer shall, upon any 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 or frank a stamp or stamps 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 a perforating machine or franking and also stamp or write on the face of the label or labels the date of impressing or perforating or Franking the

same. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets.(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 the label or labels his initials and where the duty amounts to rupees twenty or upwards, shall also attach his usual signature to the instruments immediately under the label or labels.[However there shall be no objection for the facsimile initial or signature as the case may be being used by the proper officer provided that the entire responsibility for the use of such facsimile to be taken by him.][Inserted by G.O.Ms.No. 201. Rev. dated 25.2.1974.](3)Any principal assistant of the proper officer may discharge the functions of the proper Officer under sub-rule (2) if empowered by the Government in this behalf.

## **12. Certain Instruments to be stamped with Impressed Labels**

:- (1) Instruments executed out of India and requiring to be stamped after their receipt in India (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, unless he is himself the proper officer, shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof, and the proper officer shall stamp the instrument in the manner prescribed in 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 stamps on certain instruments**

:- The following instruments may be stamped with adhesive stamps, namely:(a)Bills of exchange payable otherwise than on demand and drawn in sets, [when the amount of duty does not exceed ten naye paise] [Words substituted for the words "when the amount does not exceed one anna by Government of India Notification No. GSR. 895, dated 1st October, 1958 in so far as the rules are in the Union Territories.] for each part of the set.(This has become obsolete as bills of exchange drawn in sets are not chargeable on a different scale and as duty in no case less than 25 paise).(b)Transfer of debentures of public companies and associations.(c)[Copies of maps or plans, printed copies and copies of or extracts from registers given on printed forms when chargeable with duty under Article 24 of Schedule 1 (Article 21 of Schedule 1-A, Andhra Pradesh)] [Words substituted for the words "copies of maps and plans and printed copies" by Government of India, Finance Department (Central Revenue) Notification No. 13 Stamps, dated 14th September, 1935.].(d)Instruments chargeable with duty under Articles 5 (a) and (b) and 43 of Schedule I (Articles 5 (a) and (b) and 38 of Schedule I-A Andhra Pradesh).(e)Instruments chargeable with stamp duty under Article 47 of Schedule I.(f)Instruments chargeable with stamp duty under Article 37, 49 (a) (ii) and (iii) and 52 of Schedule I and Articles 17 and 32 of Schedule I-A. [G.O.Ms.No. 3116, Revenue, 15th December, 1943 Madras and G.O.Ms.No. 1060, Revenue, 2nd June, 1959, Andhara Pradesh.](g)Instruments of transfer of shares of public companies or associations.(G.O.Ms.No. 2629 Revenue, 28th September, 1943).(h)Bonds executed under any law relating to a central duty of excise or any rules made

thereunder.(G.O.Ms.No. 1821 Revenue, 4th June 1943.)(i)[Omitted as per G.O.Ms.No. 2734, (Rev)].[13-A. 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 facts that the necessary stamps are not in circulation] [Rule 13-A added by No. 6733, dated 23rd December 1922.], [the amount by which the payment of duty shall on that account be in deficit shall be made up by the, affixing of such one anna, ten naye paise, half-anna or five naye paise adhesive stamps, as are described in Rule 16, and as are necessary for the said instrument under the provisions of the law for the time being in force provided that a State Government may direct that instead of such stamps, adhesive Court-fee stamps shall be used for the purpose.][Substituted by Govt. of India Notification, GSR 895 dated 1st October 1958 in so far as the rules are in force in the Union Territories.](G.O.Ms.No. 367 Revenue, 27th January, 1962)

#### **14. Supply of deficient duty on transfer of shares**

: - When any instrument of transfer of shares in a company or association is written on a sheet of paper on which a stamp of the proper value is engraved or embossed or on which special adhesive stamps of the proper value bearing the words "share transfer" are affixed, and the value of the stamp or stamps so engraved, embossed or affixed is subsequently in consequence of a rise in the value of such shares found to fall short of the amount of duty chargeable under Article 62 (a) of Schedule I one or more adhesive stamps bearing the words "share transfer" may be used to make up the amount required.[G.O.Ms.No. 1821, Revenue, dated 4th June, 1943, (Madras) and G.O.Ms. No. 1060, Revenue, dated 2nd June, 1959 (Andhra Pradesh)]

#### **15. Enrolment of Advocates, Vakils or Attorneys**

: - When adhesive stamps are used to indicate the duty chargeable on entry as an Advocate, Vakil or Attorney on the roll of any High Court such stamps shall be affixed under the superintendence of 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 stamps, write on the face of it its usual signature with the date thereof.

#### **16. Adhesive stamp or stamps denoting duty of four annas etc.**

: -Except as otherwise provided by these rules, the adhesive stamps used to denote duty shall be the requisite number of stamps bearing the words "Inland Revenue" and the words "Twenty-five naye paise" or "Fifteen naye paise" or "Ten naye paise" or "Five naye paise".[G.O.Ms.No. 3197, dated 17th December, 1938 (Madras) and G.O.Ms.No. 1060 Revenue, dated 2nd June, 1959 (Andhra Pradesh) and G.O.Ms.No. 367, Revenue, 27th January 1962 (Madras).]

#### **17. 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 State and chargeable [with a duty of more than ten naye paise] [Substituted by Government of India Notification GSR, 895, dated 1st, October, 1958 in so far as the rules are in force in the Union Territories. ] with stamps bearing the words "Foreign Bill." (b) Separate instruments 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, Vakil or Attorney on the roll of any High Court, with stamps bearing the words "Advocate", "Vakil" or "Attorney" as the case may be. (d) Notarial acts with foreign bill stamps bearing the word "Notarial" (e) [Copies of maps, or plans, printed copies and copies of or extracts from registers given on printed forms] [Words were substituted for the words 'Copies of maps or plans and printed copies' by Government of India, Finance Department (Central Revenue) Notification No. 14, dated 13th September, 1935.] certified to be true copies with Court - fee stamps. (f) Instruments chargeable with stamp duty under Articles 5 (a) and (b) or 38 of Schedule 1-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 words "Insurance."

## **Chapter IV**

### **Miscellaneous**

#### **18. Provision for cases in which improper description of stamp is used**

:- When an instrument bears a stamp of proper amount, but of improper description, Section 37 the Collector may, on payment of the duty with which the instrument is chargeable, certify by an endorsement that it is duly stamped. [Provided that where the stamp borne on the instrument is a postage stamp and the proper description of stamp is a stamp bearing the words "Indian Revenue" the Collector shall so certify, if the instrument was executed before and shall not so certify if it was executed on or after the 1st April, 1935.] [This Proviso substituted for the old one by Government of India Notification No. 3 Stamps dated 31st March, 1943. The old Proviso read as; "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:]

#### **19. Evidence as to circumstances of claim to refund or renewal**

:- The Collector may require any person claiming a refund or renewal under Chapter V of the Act, or his duly authorised agent, to make an oral deposition on oath or affirmation, or to file an affidavit, setting forth the circumstances under which the claim has arisen and may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or affidavit.

## **19A. Furnishing of affidavit regarding instruments executed out of India**

:- The Collector may require any person or his duly authorised agent presenting an instrument executed out of India for stamping under Section 18 or for opinion under Section 31 to furnish an affidavit or other evidence as to the date of its first receipt in India. (G.O.Ms.No. 1060 Revenue, 2-6-1959).

## **20. 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 application, then if the amount of the allowance of 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.

## **21. Mode of Cancelling original debenture on refund under Section 55**

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

## **22. Rewards**

:- On the conviction of any offenders 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. Appendix - I "Proper officers within the meaning of Rule 9"

**1. [ The Inspector-General of Stamps. Andhra Pradesh Hyderabad] [G.O. Ms. No. 934, Rev. Dated 6.8.1966.].**

**2. [ The Collectors or the P.As. to the Collectors or the Treasury Officers of all the Dists. in the State.]**

[G.O.Ms.No. 2250, Rev. Dated 17.12.1959. ]

### **1. East Godavari**

- 2. Hyderabad**
- 3. Mahboobnagar**
- 4. Nizamabad**
- 5. West Godavari**
- 6. Nellore**
- 7. Ananthapur**
- 8. Visakhapatnam**
- 9. Karimnagar**
- 10. Medak**
- 11. Warangal**
- 12. Krishna**
- 13. Kurnool**
- 14. Chittoor.**
- 15. Adilabad**
- 16. Khammam**
- 17. Nalgonda**
- 18. Srikakulam**
- 19. Srikakulam**
- 20. Cuddapah**



**3. [ The Asst. Director of Fisheries.]**

[G.O. Ms.No. 1451, Rev. Dated 18.8.1961.]

**4. [ Supdt.. of Excise for the documents presented in their office.]**

[G.O. Ms.No.933, (Rev), Dated 18.6.1962.]

**5. [ Officers of and above the rank of Asst. Conservator of Forests in the Forest Dept.]**

[G.O. Ms.No. 757, Revenue, dt 2-5-1964.]

**6. [ Sub-Treasury Officers made permanent w.e.f. 31-3-1973.]**

[G.O.Ms.No.644, Rev., Dated 21.7.1973.]

**7. Sub-Registrars in charge of sub-depots for the sale of stamps.**

**8. [ Branch Managers of Nationalised Banks in respect of documents pertaining to their respective branches only.]**

[Substituted by G.O.Ms.No.407, Rev. Reg-I, Dated 14.5.1997. Published in Andhra Pradesh Gazette Part I, Dated 12.6.1997.]

**9. Branch Managers of S.B.I. and its subsidiaries in respect of documents pertaining to their respective branches only.**

**10. Branch Managers of Grameen Banks, Coop. Credit Banks and the Scheduled banks in respect of documents pertaining to their respective branches only].**

Appendix - II List of Instruments referred to in Rule 10(i)

No. of Art, in Schedule I-A	
1. Administration bond	2
2. Affidavits	4
3. Appointments made in execution of a power	7
4. Articles of Association of a Company	10
5. Articles of clerkship	11

6.	Bills of lading	14
7.	Charter parties	18
8.	Declarations of trust	55(a)
	Instruments evidencing an agreement relating to (1) the deposit of title deeds or	
9.	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
10.	Leases partly printed or lithographed in an Oriental language, when the written matter does not exceed one-fourth of the printed matter.	31
11.	Memorandum of Association of Companies	34
12.	Mortgage of crops.	36
13.	Notes of protest by Master of Ships	39
14.	Revocations of trust	55-B
15.	Share-warrants issued by a Company in accordance with Section 43 of the Indian Companies Act, 1913 (VII of 1913)	50
16.	Warrants for goods.	56
17.	Note or memorandum when the duty payable exceeds fifteen naye paise	(38b)
	Transfers of the descriptions mentioned in Articles 62, Clause (a) of Schedule 1 and	
18.	Article 53, Clause (b) of Schedule I-A when the duty payable exceeds Rs.15. (Art. 62 (a) of Schedule I and Art. 53 of Schedule I-A) [G.O.3197, Rev., 17-12-1931 (Mad.) and G.O.Ms.No.1060 Rev, 2-6-1959 (Andhra Pradesh)].	

Appendix - III List of Instruments referred to in Rule 10 (ii) No. of Art in Schedule I or Schedule I-A

1.	Agreements or Memorandums of agreement which, in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed.	5 of Schedule 1-A
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	12 of Schedule I-A
4.	Bills of exchange payable otherwise than on demand and drawn in India.	13(b) and (c) of Schedule I
5.	Bonds	13,14,23,30,47 and 48 of Schedule I-A
6.	Certificates of Sale.	17 of Schedule I-A
7.	Composition deeds	19 of Schedule I -A
8.	Conveyances.	20 of Schedule I-A
8A.	Debentures	27 of Schedule I
9.	Instruments imposing a further charge on mortgaged property.	28 of Schedule I-A

10.	Instruments of Apprenticeship	9 of Schedule I-A
11.	Instruments of co-partnership.	41-A of Schedule I-A
12.	Instruments of dissolution of partnership	41-B of Schedule I-A
13.	Instruments of exchange	27 of Schedule I-A
14.	Instruments of gift	29 of Schedule I-A
15.	Instruments of partition	40 of Schedule I-A
16.	Leases	31 of Schedule 1-A
17.	Letters of licence	33 of Schedule 1-A
18.	Mortgage deeds.	35 of Schedule I-A
19.	Powers of attorney.	42 of Schedule 1-A
20.	Reconveyance of mortgaged property.	45 of Schedule 1-A
21.	Releases	46 of Schedule I-A
22.	Settlements	49 of Schedule I-A
23.	Transfers of the description mentioned in Art. 53, Cls, (c), (d) and (e) of Sch I-A	53 (c) (d) and (e) of Schedule 1-A

24. [ [Added by  
G.O.Ms. No. 807  
(Rev-I) Dated  
28.10.2002.]

Policy of Insurance under Article 47 of Schedule I]

G.O.Ms.No. 3197, Revenue, 17-12-1938 (Mad.) and G.O.Ms.No. 1060, Rev., 2-6-1959 and G.O.Ms.No. 1509, Rev., 28-7-1959 (Andhra Pradesh)By G.O.Ms.No. 399, Rev. (U), dated 23.4.1969, the Andhra Pradesh Government have directed that instruments executed on or after 1-7-1969 with stamps bearing the effigy of King George V and King George VI should be treated as unstamped.