

CHAPTER 4

Court-fees and Stamps

Part

A

REDUCTION, REMISSION AND REFUND OF COURT-FEE

(a) Reduction and Remission of Court-fee

In exercise of the power conferred by Section 35 of the Court-fees Act, 1870, the Governor of the Punjab is pleased to make the reduction and remission hereinafter set forth, namely:—

1. Application for refund of price of stamp or renewal of stamp paper—To remit the fees chargeable on applications presented to a Collector for refund of the amount paid to the Government for stamped paper which has become spoiled or unfit for use, or is no longer required for use and on applications for renewal of stamped paper which has become spoiled or unfit for use.

2. Application for purchase of salt—To remit the fees chargeable on applications in writing, relating exclusively to the purchase of salt which is the property of the Government.

3. Application for refund of value of stamp on plaint—To direct that, when a plaint disclosing a reasonable case on the merit is presented to any Civil or Revenue Court in such a form that the presiding Judge or officer without summoning the defendant rejects it, not for any substantial defect but on account of an entirely technical error in form only, and so as to leave the plaintiff free to prosecute precisely the same case in another form against the same defendant or defendants, the value of the stamp on the plaint shall be refunded on presentation of an application to the Collector of the district in which the Court is situated, together with a certificate from the Judge or officer who rejected the plaint that it was rejected under the circumstances above described, and that the value of the stamp should, in his opinion, be refunded.

4. Copies of settlement record and list of fields—To remit the fees chargeable on—

(a) copies of village-settlement records furnished to land-holders and cultivators during the currency or at the termination of settlement operations;

(b) lists of fields extracted from village settlement-records for the purpose of being filed with petitions of plaint in Settlement Courts:

Provided that nothing in this clause shall apply to copies of judicial proceedings, or to copies of village settlement records (other than lists of fields) extracted as aforesaid, which may be filed in any Court or office.

5. Appeals under Sections 47 and 144 Civil Procedure Code—To direct that the fee chargeable on appeals from orders under Sections 47 and 144 of the Code of Civil Procedure, 1908, and on cross objections in such appeals under the same Code, shall be limited to the amounts chargeable under Article 11 of the Second Schedule.

(Vide Punjab Government Notification No. 16406-Judl., dated the 9th June, 1933.)

6. Security bonds for keeping peace—To remit the fees chargeable on security bonds for the keeping of the peace by, or good behaviour of, persons other than the executants.

7. Application to forward a petition to the Central Government—To remit the fee payable under Article I, clause (c), of the Second Schedule on an application or petition presented to a Chief Revenue or Executive authority or to any Chief Officer charged with the executive administration of a Division when the application of petition is accompanied by a petition to the Central Government and contains merely a request that that petition may be forwarded to the Government.

8. Private copies—To remit the fees chargeable under Articles 6, 7 and 9 of the First Schedule on copies furnished by Civil or Criminal Courts or Revenue Courts or office for the private use of persons applying for them:

Provided that nothing in this clause shall apply to copies when filed exhibited or recorded in any Court of Justice or received by any public officer.

9. Application for deposit—To remit the fees chargeable, under paragraph 4 of clause (a) and paragraph 2 of clause (b) of Article 1 of the Second Schedule, on applications for orders for the payment of deposits in cases in which the deposit does not exceed Rs. 25 in amount.

Provided that the application is made within three months of the date on which the original deposit first became payable to the party making the application.

10. Application to occupy land under Government—To remit, with reference to clause (xi) of Section 19 of the Act, the fees chargeable on applications for leave to occupy under direct engagement with the Government, land of which the revenue is settled, but not permanently, when made by persons who do not at the time of application hold the land.

11. Application for loan—To remit the fees chargeable on applications for loans under the Land Improvement Loans Act, 1883 (XIX of 1883) or the Agriculturists' Loans Act, 1884 (XII of 1884).

12. Applications for remission or suspension of loans—To remit the fees chargeable on applications presented to officers of land revenue for the suspension or remission of loans under the Land Improvement Loans Act, 1883 (XIX of 1883), or the Agriculturists' Loan Act, 1884 (XII of 1884).

13. Application for return of impounded document—To remit the fees chargeable on an application made by a person to the Collector under sub-section 2 of the Section 42 of the Indian Stamp Act, 1899 (II of 1899) for the return to that person, or to the Registration Officer who impounded it, of a document impounded and sent to the Collector by a Registration Officer.

14. To remit the fees chargeable on the following documents, namely:—

(a) *Copy of charge given to accused*—Copy of the charge framed under Section 210 of the Code of Criminal Procedure, 1898, or of a translation thereof to, when the copy is given to an accused person.

(b) *Copy of supplementary evidence after commitment given to accused*—Copy of the evidence of supplementary witnesses after commitment when the copy is given under Section 219 of the said Code to an accused person.

(c) *Copy of Judgment and heads of charge to jury to be supplied to accused*—Copy or translation of a judgment in a case other than a summons case, and a copy of the heads of the Judge's charge to the Jury, when the copy or translation is given under Section 371 (Section 363 of the New Code) of the said Code to an accused person.

(d) *Copy of Judgment to accused in jail*—Copy or translation of a judgment in a summons case, when the accused person to whom the copy or translation is given under Section 371 (Section 363 of the New Code) of the said Code is in jail.

(e) *Copy of maintenance order*—Copy of an order of maintenance, when the copy is given under Section 490 (Section 128 of the new Code) of the said Code to the person in whose favour the order is made, or to his guardian, if any, or to the person to whom the allowance is to be paid.

(f) *Copy supplied to accused under Section 548, Criminal Procedure Code*—Copy furnished to any person affected by a judgment or order passed by a Criminal Court, of the Judge's charge to the Jury or of any order, deposition or other part of the record, when the copy is not a copy which may be granted under any of the preceding sub-clauses without the payment of a fee, but is a copy which on its being applied for under Section 548 (Section 363 of the new Code) of the said Code, the Judge or Magistrate, for some special reason to be recorded by him on the copy, thinks fit to furnish without such payment.

(g) *Copies furnished to lawyers of Government*—Copies of all documents furnished under the order of any Court or Magistrate to any Government Advocate or Pleader or other person specially empowered in that behalf for the purpose of conducting any trial or investigation on the part of the Government before any Criminal Court.

(h) *Copies furnished to lawyers of Government*—Copies of all documents which any such Advocate, Pleader or other person is required to take in connection with any such trial or investigation for the use of any Court or Magistrate or may consider necessary for the purpose of advising the Government in connection with any criminal proceedings.

(i) *Copies required by the Police*—Copies of judgments or depositions required by officers of the Police Department in the course of their duties.

15. Application for return of document—To remit the fee chargeable on an application presented by any person for the return of a document filed by him in any Court or public office.

16. Suit for a share of a revenue-paying estate separately assessed. Copies furnished to lawyers of Government—To direct that, when a part of an estate paying annual revenue to the Government under a settlement which is not permanent is recorded in the Collector's register as separately assessed with such revenue, the value of the subject-matter of a suit for the possession of, or to enforce a right of pre-emption in respect of, a fractional share of that part shall, for the purposes of the computation of the amount of the fee chargeable in the suit, be deemed not to exceed ten times such portion of the revenue separately assessed on that part as may be rateably payable in respect of the share.

17. Fraction of an anna to be remitted—To direct that, if the amount of the fee chargeable in any case involves a fraction of an anna, the fraction shall be remitted, except where otherwise expressly provided by this notification.

18. Application for licence for sale of stamps—To remit the fee chargeable on an application for the grant of a licence for the vend of stamps.

19. Application for refund of fine—To direct that no Court-fee shall be charged on an application for the re-payment of a fine or of any portion of a fine the refund of which has been ordered by competent authority.

20. Application for certain copies—To remit the fees chargeable on application for copies of documents detailed in clauses 4 and 14 *supra*.

21. Duty chargeable for probates, etc., of the share of a deceased member of a company—To remit the duty chargeable in respect of Indian Probates, Letters of Administration or Succession Certificates on the share or other interest of a deceased member of a company formed under the Indian Companies Act, 1913 (VII of 1913); provided that the said share or interest was registered in the branch register in the United Kingdom under the Indian Companies (Branch Registers) Act, 1900 (IV of 1900), and that such member was at the date of his decease domiciled elsewhere than in India.

22. Application for suspension of remission of land revenue—To remit the fees chargeable on applications presented to officers of land revenue for the suspension or remission of revenue on the ground that a crop has not been sown or has failed.

23. Application for advice from agricultural departments—To remit the fee chargeable on applications and petitions presented to a Collector or any revenue officer having jurisdiction equal or subordinate to a Collector for advice or assistance from the Agricultural Department of the State.

24. Fees for succession certificates, probates, etc., of the property of a Government servant in certain cases and for mutation of the property—To remit as follows the fees on the property of (i) any person subject to the Naval Discipline Act (29 and 30 Vict. c. 109), the Army Act (44 and 45 Vict. c. 58), the Air Force Act (7 and 8 Geo. 5 c. 51) or the Indian Army Act, 1911 (VII of 1911) who is killed while on active service or on service which is of a warlike nature or involves the same risk as active service or dies from wounds inflicted, accidents occurring or disease contracted while on such service; and (ii) any person, being a Government servant, Civil or Military, who dies from wounds or injuries intentionally inflicted (but not self-inflicted) while in actual performance of his official duties or in consequence of those duties:—

(a) Where the amount of value of property, in respect of which the grant of probates or letters of administration is made or which is specified in the certificate under Part X of the Indian Succession Act, 1925, or in the certificate under Bombay Regulation No. 8 of 1827 does not exceed Rs. 50,000 the whole of the fees leviable in respect of that property.

(b) Where the said amount or value exceeds Rs. 50,000 the whole of the said fees in respect of the first Rs. 50,000.

(c) Where any property passes more than once in consequence of such deaths, to remit, in the case of second and subsequent successions, the whole of the said fees, irrespective of the value or amount of such property.

(d) The whole of the fees chargeable on applications for mutations of names in respect of the property of persons mentioned in clauses (i) and (ii) above.

25. Copies of proceedings under Section 37 of the Punjab Land Revenue Act—To remit the fees chargeable on copies of orders or proceedings under Section 37 of the Punjab Land Revenue Act, 1887 (XVII of 1887), made or recorded by Collectors or other revenue officers engaged in revising a record-rights under a notification published in accordance with Section 32 of the said Act:

Provided that the copy is furnished for the purpose of being filed with an application or petition to a collector or other revenue officer engaged as aforesaid in revising a record-of-rights or to the Commissioner of the Division, or to the Financial Commissioner, Punjab, relating to matters connected with the assessment of land or the ascertainment of rights thereto, or interests therein, if presented previous to the final confirmation of such revision.

26. Application under Section 97 of the Punjab Land Revenue Act—To remit the fees chargeable on application under Section 97 of the Punjab Land Revenue Act, 1887 (XVII of 1887), made by village officers in accordance with the provisions of Rule 64 of the rules under that Act, published with the Financial Commissioner's Notification No. 142, dated the 9th November, 1909.

27. Copies of records mentioned in Chapter IV of the Punjab Land Revenue Act—To remit the fees chargeable on copies of all records maintained under the provisions of Chapter IV of the Punjab Land Revenue Act, 1887 (XVII of 1887), when such copies are exhibited or recorded in any Court of Justice or are received or furnished by any public officer.

28. Application for grant of fishing license—To remit the fees chargeable on applications for the grant of fishing licenses prescribed by the rules made by the Government of the Punjab under Section 3 of the Punjab Fisheries Act, 1914 (Punjab Act II of 1914).

29. Application to record a statement or sanction a mutation under Section 34 (4) of the Land Revenue Act—To remit the stamp duty chargeable on the following petitions under Article 1(b) of the Second Schedule:—

A petition or an application presented to a revenue officer asking him to record a statement or sanction a mutation under Section 34(4) of the Land Revenue Act, XVII of 1887, in consequence of consolidation of holdings carried out by the Co-operative Department in the Punjab.

30. Application to Municipal, Notified Area or Small Town Committee or District or Cantonment Board for copy of a document or to a Municipal Commissioner in certain cases—To remit the fee chargeable under Article 1 (a) of the second Schedule on the applications or petitions noted below :—

(a) Applications or petitions presented to any Municipal Commissioner under any Act for the time being in force for the conservancy or improvement of any place if the application or petition relates solely to such conservancy or improvement.

(b) Applications or petitions presented for the purpose of obtaining a copy or translation of any order passed by a Municipal, Notified Area or Small Town Committee or District or Cantonment Board or of any other document on record in the office of such a body.

31. Petitions and appeals against orders of punishment by officials in certain cases—To remit the Court-fees chargeable under clause (c) of Article 1 or Article 11 of the second Schedule, on petitions and appeals against orders of punishment presented under the following Act or rules, by officials under the administrative control of the Government of the Punjab :—

- (1) The Punjab Subordinate Services, Punishment and Appeal Rules, 1930.
- (2) Section 13 of the Punjab Land Revenue Act, 1887.
- (3) Rule 16.31 of Chapter XVI (Punishments) of the Punjab Police Rules.

32. Application made to a magistrate a registering authority under Punjab Motor Vehicles Rules—To remit the fee payable under Article 1 (a) of the second Schedule upon all applications made to a Magistrate in his capacity as a registering authority under the Punjab Motor Vehicles Rules, 1931.

33. Application made to a Magistrate as a licensing officer under Wild Birds and Wild Animals Protection Rules—To remit the fee leviable under Article 1(a) of the second Schedule upon all applications made to a Magistrate in his capacity as a licensing officer under the Wild Birds and Wild Animals Protection Rules published with Punjab Government Notification No. 25157, dated the 4th September 1934.

34. Application by a revenue agent for renewal of certificate—To remit the fee leviable under Article 1 (b) or (c) of Schedule II on an application or petition presented by a revenue agent to the Financial Commissioners, Commissioner of the division, or Collector of the district, for renewal of his certificate.

35. Mukhtarnama or Vakalatnama by a convicted criminal prisoner—To remit the fees leviable under Article 10 of the second Schedule to the Court-fees Act on a Mukhtarnama or vakalatnama executed by a convicted criminal prisoner as defined in Section 3 (3) of the Prisoners' Act, 1894, provided that the mukhtarnama or vakalatnama is for the purpose of preferring an appeal or application for revision in a Criminal Court.

36. Application by a lawyer to inspect Court register—To remit the Court-fee payable on application made by legal practitioners for permission to inspect Court registers in order to trace the particulars of a suit or document.

37. Application to Debt Conciliation Board—To remit the Court-fee on an application made to the Debt Conciliation Board for the issue of an intimation to the Civil Court.

38. To remit the fee leviable under Article 1 of Schedule II of the said Act upon all applications for grant of pass ports and pilgrims passes made to magistrates and other officers empowered in this behalf in the Punjab.

- (b) Revenue Department No. 1486-St., dated the 23rd September, 1940.

In exercise of the powers conferred by Section 35 of the Court-fees Act (VII of 1870), hereinafter referred to as the said Act, the Governor of the Punjab is pleased to direct that the following remissions shall be made in the Punjab, namely:—

(1) In case of fees leviable under Articles 11, 12 and 12-A first Schedule to the said Act, on the property of any person subject to the (British) Naval Discipline Act, the (British) Army Act, the (British) Air Force Act, the Indian Army Act (VIII of 1911), the Indian Air Force Act (XIV of 1932) or the Indian Navy (Discipline) Act (XXXIV of 1934) who is killed or who dies as a result of wounds inflicted accident occurring or disease contracted while on active service against an enemy, or on service which is of a warlike nature, or which, in the opinion of the State Government, otherwise involves the same risks as active service; or on the property of any person in the service of the Government who dies of wounds or injuries (intentionally inflicted by a person other than himself) in the actual performance of his official duties or in consequence of those duties:

(a) Where the amount or value of property, in respect of which the grant of probate or letters of administration is made, or which is specified in the certificate under Part X of the Indian Succession Act, 1925, or in the certificate under Bombay Regulation No. 8 of 1827, does not exceed fifty thousand rupees, the whole of the fee leviable in respect of that property;

(b) Where the said amount or value exceeds fifty thousands rupees, the whole of the said fee in respect of the first fifty thousand rupees;

(c) Where any property passes more than once in consequence of such deaths, the whole of the said fee (irrespective of the value or amount of such property) in the case of second and subsequent successions.

(2) In case of applications for mutation of names in respect of the property of persons mentioned in paragraph (1) above, the entire Court-fees chargeable under sub-article (b) of Article 1 of the second Schedule to the said Act.

(Punjab Government Notification No. 1007-St., dated the 6th July, 1940, is hereby cancelled).

(c) Revenue Department Notification No. 181-St., dated the 11th February, 1941.

In exercise of the powers conferred by Section 35 of the Court-fees Act, 1870, the Governor of the Punjab is pleased to remit the fee leviable under Article 1 of Schedule II to the said Act on an application made by a Collector to a Court under—

(a) Sub-section (i) of Section 61 of the Indian Stamp Act, 1899,

(b) Sub-section (4) of Section 19-H of the Court-fees Act, and

(c) Rule 12 of Order 33 of the Code of Civil Procedure.

(d) Punjab Government Notification No. 1799-St., dated the 8th December, 1941.

Under Section 35 of the Court-fees Act, 1870, as modified by the Devolution Act, 1920, it is hereby notified that in exercise of the powers to reduce or remit in the territories administered by the Governor of the Punjab all or any of the fees mentioned in the first and second Schedules of the said Act, the Governor of the Punjab has been pleased to make the reductions and remissions hereinafter set forth, namely—

(i) To direct that in appeal against an order under Order 21, Rule 50 (2) of the Code of Civil Procedure, adjudging a person as a partner of a firm against whom a decree is being executed, the fee

shall be the same as in a declaratory suit, namely, Rupees ten, if the fee otherwise payable exceeds that amount.

(ii) To direct that in appeal against a personal decree under Order 34, Rule 6 of the Code of Civil Procedure, when only the personal liability of the defendant and not the amount decreed is in dispute, the fee shall be the same as in a declaratory suit, namely, Rs. 10, if the fee otherwise payable exceeds that amount.

(d) [*Government of India, Legislative Department, Notification No. F. 233/42-C & G. (Judl.), dated the 2nd May, 1942*].

In exercise of the powers conferred by Section 35 of the Court-fees Act, 1870 (Act VII of 1870), the Central Government is pleased to direct in respect of the Chief Commissioner's Province of Delhi:—

(i) That in appeal against an order under rule 50 (2) of Order XXI of the First Schedule to the Code of Civil Procedure, 1908 (Act V of 1908), adjudging a person as a partner of a firm against whom a decree is being executed, the fee shall be the same as in a declaratory suit, namely, Rs. 10, if the fee otherwise payable exceeds that amount.

(ii) That in appeal against a personal decree under Rule 6 of Order XXXIV of the first Schedule to the Code of Civil Procedure, 1908 (Act V of 1908), when only the personal liability of the defendant and not the amount decreed is in dispute, the fee shall be the same as in a declaratory suit, namely, Rs. 10, if the fee otherwise payable exceeds that amount.

(e) *Punjab Government, Revenue Department (Stamps), Notification No. 1803-St., dated the 18th October, 1943.*

In exercise of the powers conferred by Section 35 of the Court-fees Act, 1870, the Governor of the Punjab is pleased to direct that Court-fee leviable under Article 11 of Schedule 1 to the said act on a probate of a will or letters of administration and under Article 12 of the said Schedule on a succession Certificate granted under the Indian Succession Act, 1925, in respect of a Government Savings Bank deposit not exceeding five thousand rupees shall be remitted.

(f) *Punjab Government, Revenue and Development Departments (Stamps), Notification No. 1552-E and T, dated the 9th April, 1948.*

In exercise of the powers conferred by Section 35 of the Court-fees Act, 1870 the Governor of Punjab is pleased to order that the Court-fee leviable under Article 12 of the 1st Schedule to the said Act shall be remitted in respect of certificates applied for under the Indian Succession Act, 1925, by those widows and children coming from the areas now included in the Dominion of Pakistan, who had lost the heads of their families between 1st March, 1947 and 31st March 1948, both days inclusive.

(g) *Punjab Government, Revenue and Development Departments (Stamps), Notification No. 3908-E and T, dated the 10th September 1948.*

In exercise of the powers conferred by Section 35 of the Court-fees Act, 1870, the Governor of Punjab is pleased to order that the Court-fee leviable under Article 11 of the 1st Schedule to the said Act, shall be remitted in respect of probate of a will or Letters of Administration with or without will annexed, applied for under the Indian Succession Act, 1925, by those widows and children coming from the areas

now included in the Dominion of Pakistan, who lost the heads of their families between the 1st March, 1947, and the 31st March, 1948, both days inclusive.

Note—The words ‘widows and children’ in the context of the notifications reproduced in parts (f) and (g) are used in the sense of male and female decendants of whatever age, of the first degree,—*vide* Punjab Government, Revenue Department, Memorandum No. 1003-E and T-50/989, dated the 3rd March, 1950.

(h) In exercise of the powers conferred by Section 35 of the Court- fees Act, 1870, the Governor of Punjab is pleased to order that Court-fee leviable under Article 12 of the first Schedule to the said Act, shall be remitted in respect of succession certificates issued in States acceding to India and in the State of Hyderabad.

[Vide Punjab Government, Revenue and Development Departments (Stamps) Notification No. 3558-E and, T, dated the 6th August, 1949].

(i) In exercise of the powers conferred by Section 35 of the Court-fees Act, 1870, the Governor of the Punjab is pleased to remit in the whole of the Punjab all fees leviable under Article 1(b) of Schedule II of the said Act, in respect of complaints lodged by members of the Scheduled Castes under Section 11 of the East Punjab (Removal of Religious and Social Disabilities) Act, 1948, in Courts in the State of Punjab.

[Vide Punjab Government, Revenue and Development Departments Notification No. 6027-E & T-50/3966, dated the 15th July, 1950].

(j) In exercise of the powers conferred by Section 35 of the Court-fees Act, 1870 (Act VII of 1870), the Governor of Punjab is pleased to exempt in the whole of Punjab the Court-fee leviable on a plaint in a suit brought by a tenant to contest his liability to ejection under Section 45 of the Punjab Tenancy Act, 1887, on grounds other than adverse possession of a claim to occupancy tenancy.

[Vide Punjab Government, Revenue Department, Notification No. 6003-St-535-Spl., dated the 22nd December, 1953].

(k) In exercise of the powers conferred by Section 35 of the Court-fees Act, 1870 (Act VII of 1870), the Governor of Punjab is pleased to exempt in the whole of Punjab the Court-fee leviable on memoranda of appeals and applications for review or revision when filed by tenants from the orders; or decrees passed against them in suits instituted by them under Section 45(3) of the Punjab Tenancy Act, to contest their liability to ejection and the plaints which were exempted from the levy of Court-fee.—*Vide Punjab Government (Revenue) (Stamps Department) Notification No. 6003-St-53/2-SpL, dated the 22nd December, 1953.*

[Vide Punjab Government, Revenue Department Notification No. 51-Stamps-55/45 (CH), dated the 31st January, 1955].

DESCRIPTION OF STAMPS TO BE USED FOR DENOTING FEES CHARGEABLE UNDER THE COURT-FEES ACT

I. Kinds of stamps—Section 6 provides that the stamps to be used under the Act shall be impressed or adhesive.

II. The following rules known as “The Punjab Court-fee Stamp Rules, 1934” have been made by the Punjab Government for regulating the kind and number of stamps to be used for denoting fees chargeable under the Court-fees Act—*Vide Punjab Government Notification No. 4860-E & S., dated the 7th August, 1934:*

(1) *When fee chargeable is less than Rs. 25.*—When in any case the fee chargeable under the Act is less than Rs. 25 and the amount can be denoted by a single adhesive stamp, such fee shall be denoted by a single adhesive stamp of the required value bearing the words “Court-fee”. But, if the amount cannot be denoted by a single adhesive stamp, or if a single adhesive stamp of the required value is not available, a stamp of the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional adhesive stamps of the next lower values which may be required to make up the exact amount of the fee.

(2) *When fee chargeable is Rs. 25 or more*—When in any case the fee chargeable under the Act amounts to or exceeds Rs. 25 and the amount can be denoted by a single impressed stamp, it shall be denoted by a single impressed stamp of the required value bearing the words “Court-fee”. But, if the amount cannot be denoted by a single impressed stamp, or if a single impressed stamp of the required value is not available, an impressed stamp of the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional impressed stamps of the next lower value available which may be required to make up the exact amount of the fee, in combination with adhesive stamps to make up fractions of less than Rs. 25.

(3) *Fraction of an anna to be remitted*—If in any case the amount of the fee chargeable involves a fraction of an anna, such fraction shall be remitted.

(4) *Certificate in case stamps of the required value is not available*—Where a stamp of the required value is not available, the purchaser shall obtain a certificate from the vendor to that effect in the form below. This certificate shall be affixed to the document and filed with it::

(Form of Certificate)

“Certified that a single stamp of the value of Rs. required for this document is not available, but in lieu thereof, I have furnished a stamp of the next lower value, available and made up the deficiency by the use of one or more adhesive impressed stamps of the next lower values available required to make up the exact amount of the fee.

Date. Signature of stamp vendor”.

(5) *Mode of affixing adhesive stamps*—An adhesive stamp which may be used under Rule 2 shall be affixed to the impressed stamp of the highest value employed in denoting the fee, or to the first sheet of the document, to be inscribed in such manner as not to conceal the value of the stamp thereon.

(6) *Plain paper may be joined of impressed stamped paper is insufficient for writing the document—* When one or more impressed stamps used to denote a fee are found insufficient to admit of the entire document being written on the side of the paper which bears the stamp, so much plain paper may be joined thereto as may be necessary for the complete writing of the document, and writing on the impressed stamps and on the plain paper shall be attested by the signature of the person or persons executing the document.

III. In exercise of the powers conferred by Sections 26 and 27(b) of the Court-fees Act, 1870, the Chief Commissioner, Delhi is pleased to make the following rules for regulating the kind and number of stamps to be used for denoting fees chargeable under the said Act.

The Delhi Court-fee Stamp Rules, 1954

1. Number and kind of stamps to be used when fees amount to less than Rs. 25—When in any case the fee chargeable under the Act is less than Rs. 25 and the amount can be denoted by a single adhesive stamp such fee shall be denoted by a single adhesive stamp of the required value bearing the words “Court-fee” and over printed with the word “Delhi”. But, if the amount cannot be denoted by a single adhesive stamp, or if a single adhesive stamp of the required value is not available, a stamp of the next lower value available shall be used and the deficiency shall be made up by the use of one or more additional adhesive stamps of the next lower value which may be required to make up the exact amount of the fee.

2. When fees amount to or exceeds Rs. 25—When in any case the fee chargeable under the Act amounts to or exceeds Rs. 25 and the amount can be denoted by a single impressed stamp it shall be denoted by a single impressed stamp of the required value bearing the words “Court-fee” and over printed with the word “Delhi”. But, if the amount cannot be denoted by a single impressed stamp, or if a single impressed stamp of the required value is not available, an impressed stamp of the next lower value available shall be used, and the deficiency shall be made up by the use of four or more additional impressed stamps of the next lower values available which may be required to make up the exact amount of the fee, in combination with adhesive stamps to make up fractions of less than Rs. 25.

3. Fraction of an annas to be omitted in calculating fee—If in any case the amount of the fee chargeable involves a fraction of an anna, such fraction shall be remitted.

4. Certificates given by a stamp vendor when a single stamp is not available—Where a stamp of the required value is not available, the purchaser shall obtain a certificate from the vendor to that effect in the form below. The certificate shall be affixed to the document and filed with it:

(Form of Certificate)

“Certified that a single stamp of the value of Rs. required for this document is not available, but in lieu thereof, I have furnished a stamp of the next lower value available and made up the deficiency by the use of one or more adhesive/impressed stamps of the next lower values available required to make up the exact amount of the fee.

Signature of stamp vendor”.

5. Mode of stamping and engrossing instruments for which a single stamp is not available—An adhesive stamp which may be used under Rule 2 shall be affixed to the impressed stamp of the highest

value employed in denoting the fee, or to the first sheet of the document, to be inscribed in such manner as not to conceal the value of the stamp thereon.

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

[Delhi Government Notification No. F. 27(6)/54, G.A. & R., dated 29th March, 1954, Published in the Delhi Gazette, Part V, dated April 8, 1954].

Part

C

CANCELLATION OF COURT-FEE STAMPS

Rules made by the High Court for regulating the cancellation of Court-fee Stamps

Rules

1. Cases when cancellation of Court-fees is to be effected—The cancellation of Court-fee stamps shall be effected—

(a) when a document bearing a Court-fee stamp is received by a Court competent to receive the same;

(b) when a Court-fee stamp is paid in on account of process-fee;

(c) when a Court-fee stamp is affixed to a document issued by any Court or office;

(d) when the record of a case in which Court-fee stamps have been filed is finally made over to the Record-keeper for safe custody.

2. Mode of cancellation of stamps on documents received by a Court or received on account of process fee—Court-fee stamps falling under clauses (a) and (b) of the foregoing rule shall be cancelled immediately on receipt of the document or stamp, by such officer as the Court may from time to time appoint, in writing, in the manner prescribed by Section 30 of the Court-fees Act. As an additional precaution, the cancelling officer should affix his signature, and the date, across each label, at the time of cancellation, in durable ink.

Note—In order to ensure compliance with the Rules 2, 3 and 4 and uniformity of practice in the State it has been decided that round punches shall be used by Courts and office and triangular punches by the record room staff. Both kinds of punches are obtainable from the Controller of Stationery, Calcutta. Care should be taken to see that all round punches in Courts and offices in a district are a uniform size in order to prevent fraud arising from the stamps, already punched being punched again with a larger punch.

3. Mode of cancellation of stamps on documents issued by a Court or office—In regard to stamps on documents falling under clause (c) or Rule 1 of the Central Government have directed in Financial Department Resolution No. 3373, dated the 24th September, 1875, that the Court or office

issuing copies, certificates, or other similar documents liable to stamp duty under the Court-fees Act shall, *before issue*, cancel the labels affixed to them by punching out a portion of the label in such a manner as to remove neither the figure-head nor that part of the label on which its value is expressed, and that, as an additional precaution, the signature of the officer attesting the document, with the date, shall be written across the label, and upon the paper on either side of it.

4. Cancellation of stamps by Record-keeper—The rules for the cancellation of Court-fee stamps by the Record-keeper are contained in a resolution of the Central Government in the Financial Department, No. 1763, dated the 24th July, 1873, in which it is ordered that the Record-keeper of every Court shall, when a case is decided and the record consigned to his custody, punch a second hole, or, in the case of stamps falling under clause (c). Rule 1, a third hole, in each label, distinct from the first *and note the date of doing so at the same time*. Special attention is requested to the words in italics, as the direction therein contained is always not complied with. The Record-keeper's punching should not remove so much of the label as to render it impossible or difficult to ascertain its value or nature. From the resolution of the Central Government, No. 3047, dated 5th September, 1883, it will be seen that these directions apply to *adhesive labels* used under the Act, and not to *impressed stamps* which need not be punched a second time.

5. Certificate required when a record is transferred from one official to another—Whenever the custody of a record containing Court-fee stamps is transferred from one official to another before final disposal, the receiving officer shall examine the Court-fee stamps in the record and either certify on the index of papers that they are complete, or immediately bring to notice any deficiency, as the case may require.

6. Record-keeper to see that stamps in the record are complete—Record-keepers will be held personally responsible that the stamps appertaining to the records under their charge are complete, and that they have been duly cancelled in accordance with these instructions. Should a record be sent into the record-room in which the stamps are incomplete or not duly cancelled the Record-keeper shall report the circumstances at once to the head of the office, and shall defer entering the case in its appropriate register until orders have been passed in the matter.

7. Certificate as to the completeness of stamps when a record is taken out of record-room—When a record containing Court-fee stamps is taken out of the record-room for any purpose, each official through whose hands it passes must note on the index of papers or on the list of records where such a list is with the record, that he has examined the Court-fee stamps in the record, and that they are complete, or, if they are not complete, at once report the fact for orders.

Notes—1. To facilitate the examinations required by the above rules a column has been inserted in the index of papers attached to each record which shows at a glance what papers in the record bear Court-fee stamps, and the number and value of the stamps attached to each of such papers.

2. *Precautions against the fraudulent use of stamps*—Further precautions against the fraudulent use of Court-fee labels a second time were, under the orders of Government, prescribed by the Superintendent of Stamps in his Circular No. I, dated 24th April, 1877 of which the effective portions are extracted below. It is to be noted that at that time adhesive labels alone were used to denote fees of Court:—

The most important point to be guarded against is the re-use of stamps which have once been used; such stamps may have been punched, or they may have been left unpunched, and passed into the record-office and there removed. In the case of a removed stamp that has been punched once, it is clear that its use a second time can only be effected by the dishonesty of the subordinate official who, in the first

instance receives the document presented by suitors. In the case of a removed stamp that has not punched, it is possible that it may have been so little injured in the removal as to be used second time without detection, unless the stamps be closely examined and it may pass undetected, whether from dishonesty or from want of vigilance on the part of that official. In order effectually to prevent frauds of this nature, it is absolutely necessary that the subordinate official whose duty it is to see that the full fee has been affixed in each case and to punch the stamps and to record orders, should be made to stand or sit within full view of the officer and in that position to perform his task, certifying on each petition that the full fee has been affixed, and all stamps have been punched. It is of the utmost importance that this subordinate should be allowed no time or opportunity for tampering with the stamps.

When fields of decided cases are sent to the record-room the Record-keeper should be required, without any loss of time ... to examine the stamps and punch a second hole in each stamp, affixing the date on which he does so.

Copy of a resolution of the Central Government in the Department of Finance and Commerce, No. 3047, dated Simla the 5th September, 1883.

Resolution—It was directed in Financial Resolution No. 1763, dated 24th July, 1873 that the Record-keeper of every Court shall, when a case is decided and the record consigned to his custody, punch a second hole in each label distinct from the first which is prescribed by Section 30 of the Court-fees Act, and note the date of doing so at the same time.

These directions apply only to adhesive labels used under the Court-fees Act. Impressed stamps used for denoting Court-fees need not be cancelled or punched otherwise than as required by Section 30 of the Court-fees Act.

8. Instructions to be observed when two or more impressed stamps are used—The following executive instructions to be observed when a document is written upon two or more impressed stamps which are used to make up the fee chargeable under the Court-fees Act, 1870, have been issued by the Financial Commissioner:—

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

Part				D
INSTRUMENTS	NOT	DULY	STAMPED	UNDER
THE INDIAN STAMP ACT, 1899				

1. Sections 33 to 35 of the Indian Stamp Act are mandatory—Attention is called to the provisions of Sections 33 to 35 of the Indian Stamp Act, II of 1899, in regard to instruments, not duly stamped. The procedure laid down in these sections is mandatory and not discretionary; whatever discretion is permitted under the Act vests in the Collector alone, after the instrument is before him, and with that the Civil Courts have no concern.

2. Duty of public officers to examine and impound documents not duly stamped—By Section 33 of the Indian Stamp Act, 1899, all public officers, with certain exceptions, are required to examine every instrument chargeable with duty which comes before them in the performance of their official functions and to *impound* any instrument which appear not to be duly stamped. Every Court impounding an instrument must forthwith note it as “impounded,” such note being dated and signed with the ordinary full signature of the impounding officer.

3. Conditions on which a document not duly stamped may be admitted in evidence—Under Section 35 of the same Act, every such instrument, not being an instrument chargeable with a duty of one anna or half an anna only, or a bill of exchange or promissory-note, may be admitted in evidence in a Civil Court if the party desiring to use it shall pay the amount necessary to make up the proper stamp duty, together with a penalty of Rs. 5, or when ten times the amount of the proper duty or deficient portion thereof exceeds Rs. 5, then with a penalty of ten times such duty, or portion. Under clause (b) of Section 35, however, an unstamped receipt may be admitted in evidence against the person who has given it, on payment of a penalty of one rupee by the person tendering it.

The amount realized under Section 35 should be paid into the local treasury, sub-treasury, or branch of the State Bank of India, as the case may be, the same day or on the morning of the next day at the latest and the original treasury or bank receipt transmitted to the Superintendent of the Collector’s Office together with an authenticated copy of the impounded document as referred to in paragraph 5 and 6 below.

Note—So far as the deposit of the amount realised under Section 35 is concerned these orders may be relaxed in the case of Courts which are situated at places where there is no treasury; sub-treasury, or branch of the State Bank of India. In such cases the amount may be deposited at the nearest treasury or sub-treasury twice a month or at such intervals as may be prescribed in the case of other deposits.

4. Certificate to be endorsed on a document admitted in evidence on payment of duty and penalty—Section 42 requires that Civil Courts shall certify by endorsement on every Instrument admitted in evidence under Section 35 of that the proper duty and penalty have been levied in respect thereof, and shall also state the name and residence of the person paying them.

5. Duty of Court to send to Collector the impounded document or its copy in certain cases—Section 38 requires every Civil Court to send to the Collector an authenticated copy of every impounded instrument admitted in evidence, with a certificate in writing stating the amount of the duty and penalty levied in respect thereof. The endorsement required by Section 42 should be transcribed on such copy, when an impounded instrument has not been admitted in evidence whether from failure to pay the requisite duty and penalty, irrelevancy, want of registration or other cause it must be sent in original to the Collector. In such cases the provisions of Section 46, sub-section (2), are applicable. The copy to be made under this section must be retained in the custody of the Court.

6. Return of documents admitted in evidence on payment of duty and penalty—Section 42, sub-section (2), entitles any person tendering a document on which deficient stamp duty and penalty has been levied under Section 35 to reclaim the same, but the proviso to that section directs that the Court shall not, under any circumstances, deliver such documents before the expiration of one month from the date of impounding it. If the Collector has certified that the further detention of such document is necessary, the Court shall not deliver it until such certificate is cancelled. It is obvious that the transmission of the copy to the Collector should be made with the least possible delay to enable him to make such inquiry as may be necessary within the month for which the instrument is to be detained.

Every such copy should be despatched not later than 45 hours from the time when the original is impounded.

7. Duty or penalty paid may be included in costs—Any duty or penalty paid under Sections 35, 37, 40 or 41 by any person, which by agreement or under Section 29 or any other law, another person was bound to pay, may be included in costs or otherwise recovered by the person paying such duty or penalty as provided in Section 44.

Part

E

STAMP DUTY ON COPIES AND PETITIONS

1. Copies not liable to Court-fee duty—The authenticated copies required by Section 38 and Section 46, sub-section (2), are not liable to Court-fee duty.

2. Copies liable to Court-fee duty—The attention of all Civil Courts is drawn to the annexed circular of the Punjab Government No. 6—699, dated the 18th April, 1894 (Financial), on the subject of the levying of stamp duty on copies of documents falling under the Court-fees Act and the Stamp Act:—

“It has been brought to the notice of the Lieutenant-Governor that copies of documents falling under Articles, 6, 7 and 9 of Schedule I of Act VII of 1870 (the Court-fees Act) and Article 22 of Schedule I of Act I of 1879 (the Indian Stamp Act) are often submitted with petitions without being stamped, in the former case the copies being no doubt obtained for private use.

“The exemption from stamp duty of copies of documents taken for private use does not, however, cover the receipt of such copies by a public officer, and the Lieutenant-Governor is, therefore, pleased to issue the following orders for information and guidance of all officers:—

“A copy of document referred to in Articles 6, 7 or 9 of Schedule I, Act VII of 1870, or in Article 22 of Schedule I, Act I of 1879, and accompanying a petition to a public officer must bear the stamp of the value indicated in the above articles.

Section 6 of Act VII of 1870 absolutely prohibits the receipt of documents not duly stamped. Every such document should be returned to the sender or presenter. A petition enclosing copy not duly stamped should, ordinarily, if the consideration of the unstamped document is essential, be returned to the sender or presenter with a direction that orders cannot be passed unless it is resubmitted with the copy duly stamped.”

3. Court-fees on application to Chief Revenue or Executive authority—Attention is called to the annexed letter on the subject of the levying of stamp duty on petition under the Court-fees Act.

No. 3790-S.R., dated Simla, 27th July, 1894

From—J.E.O'Connor, Esq., Assistant Secretary to the Government of India, Finance and Commerce Department.

To—The Chief Commissioner of Burma.

I am directed to acknowledge the receipt of your letter No. 313- 2-S-10, dated the 16th April, 1894, requesting, in connection with an application to the Finance Commissioner from a lessee of certain lead mines in Burma, to dispose of his interest in them to another party, that it may be authoritatively ruled what are the classes of communications from the general public to Government which are liable to the duty leviable under the Court-fees Act, VII of 1870.

2. I am to say that in the opinion of the Central Government the law does not require, and was not intended to require, that application of every description to a Chief Commissioner or other Chief Revenue or Executive authority should be stamped under clause (c) of Article I of Schedule II of the Court-fees Act, VII of 1870. That clause applies only to petitions and applications in connection with a proceeding which is being taken before a Chief Commissioner or other authority specified therein with a view to the exercise/non-exercise of some power or authority conferred upon him by some law or rule having the force of law.

3. I am to request that this view may be acted upon in future.

Part

F

AUDIT AND CONTROL OF STAMP REVENUE IN THE PUNJAB

The following instructions for the audit and control of Stamp Revenue in the Punjab, are issued by the Governor of Punjab, the Punjab High Court and the Financial Commissioners, in their judicial capacity, for the guidance of all officers and Courts under their respective control:

Rules

1. Title—These rules shall be termed ‘The Punjab Stamp Audit Instructions, 1933.’

2. Appointment of stamp auditors—There shall be appointed stamp auditors for the purpose of the audit of every document requiring a stamp which is presented to a Court of law other than the High Court or a public office.

3. Controlling Authority—The Financial Commissioner as the Chief Controlling Authority will determine the districts within the jurisdiction of each auditor and fix his headquarters. The auditors shall be under the direct control of the Commissioner of the division in which they are from time to time operating and shall be authorised by the Collector in writing in the term of Section 73 of the Indian Stamp Act.

4. Tour programme of auditors—The auditor shall prepare a bi-monthly programme of his tour by districts and after obtaining the approval of the Financial Commissioner give due notice to the Collector of the district concerned and the Commissioner of the division of his forthcoming visit.

The auditor shall spend the least possible time on travelling and more time on actual audit work. He shall visit each district in his charge once a quarter and spend about eight days at the headquarters of a district and two days at each tahsil.

5. Scope of audit—The auditor shall, on visiting a district, audit all fresh institutions, documents and files pending or otherwise in all Courts and registration and other offices including record-rooms; such inspection shall be from the date on which the last audit terminated.

The auditor shall, in particular, see that the stamps used are genuine and have not been removed from files and re-used.

6. Registers of stamp deficiency—Every person described in Section 33 of the Indian Stamp Act and every public official referred to in Section 6 of the Court-fees Act shall maintain a record of stamp deficiencies in Civil Register XVIII. The Collector shall, in addition to the said register maintained by him in respect of his own Court, maintain a register in Form S.A. 5, of documents sent to him under Section 38 of the Stamp Act. These registers shall be maintained in respect of all deficiencies whether found in audit or independently.

7. Auditor to check these registers—The auditor shall examine the register No. XVIII maintained by the Court or office with a view to seeing that it is properly maintained and that collections are made not only on account of deficiencies detected in audit but on account of deficiencies detected independently. He shall also examine the register maintained by the Collector in form S.A. 5.

8. Deficiencies in stamps to be notified to the Collector—Once a case has been decided and consigned to the record-room, deficient Court-fees are not recoverable under the existing law; instances, therefore, of such short recoveries in Court-fees as may be brought to light in the general record-room will merely serve the purpose of educating readers and moharrirs or taking disciplinary action against them. But deficiencies in stamp duty may be brought to the notice of the collector of the district with a view to action under Section 61 of the Stamp Act.

9. Help to be rendered to the auditor by the Courts and officials—The presiding officers of all Courts and heads of offices will give the auditor access to all records and accounts, etc., and, so far as lies in their power, assist him in the performance of his duties.

10. Auditor to draw attention of officers as to their powers and duty *re*, insufficiently stamped documents—In the course of his audit the auditor shall draw the attention of presiding officers of Courts and heads of offices to documents before them which are insufficiently stamped, and shall advise them where necessary in relation to their powers and obligations as follows :—

(i) Under the Stamp Act—

(a) To impound documents under Section 33 of the Stamp Act.

(b) To admit unstamped documents in evidence under Section 35.

(c) To dispose of impounded documents under Section 38. The Collector may also ask the auditor to note on cases coming before him under Sections 39 to 43 and also seek any other assistance which he may consider necessary.

(ii) Under the Court-fees Act:—

To determine correct fee leviable on any document. The auditor, if necessary, will discuss the point at issue with the presiding officer and if required by him be present at the discussion in Court before order are passed.

11. Register S.A. 1.—The auditor will maintain for each district a register in Form S.A. 1, in which he will note as it is discovered, each deficiency in stamp duty and Court-fees.

12. Officers to whom copy of audit note is to be sent—After discussion of his preliminary notes with the presiding officer or head of the office, the auditor will prepare a formal audit note and send typewritten copies to the presiding officer or the head of the office, as the case may be, and to the Collector of the district concerned. This note will include a statement in Form S.A. 3 of deficiencies discovered, and columns 1 and 6 to 15 be left blank.

Copies of audit notes on revenue Courts and offices, including Sub-Registrars, should also be sent to the Commissioner of the division. In the case of Civil Courts, where the audit discloses some serious defects, a copy of the audit note should be sent to the District and Sessions Judge through the Collector of the district.

13. Action to be taken Audit Note, Form S.A. 3—The presiding officer of the Court or the head of the office shall transfer columns 2 to 5 of Form S.A. 3 to Civil Register XVII and proceed to take necessary action on the note. In cases where he does not agree with the auditor or where he considers it necessary to hear the party concerned before passing orders, he shall, where possible, discuss the matter with the auditor. The presiding officer or head of the office will return the Form S.A. 3 to the auditor after completing columns 1, 6 to 8 and noting in column 15, the cases, if any, in which he disagrees with the auditor, but without necessarily completing columns 9 to 14. The auditor after completing his register will return the form to the Court or office report to the Collector any case in which the presiding officer or head of the office has been unable to take the advice of the auditor. The Collector (if he thinks fit and after consulting the Financial Commissioner, if necessary) will take action under Section 61 of the Stamp Act, or in the case of the Court-fees Act, draw the attention of the appellate Court, or take other appropriate action in the case of other offices.

14. Posting of recoveries in proper register and writing off irrecoverable items—All Courts and offices shall, in addition to the account of recoveries effected by them in Civil Register XVIII, show recoveries effected at the instance of the stamp auditor in columns 10 and 11 of the said register and also S.A. 3. Irrecoverable loss of stamp revenue is required to be written off under paragraph 20.19 of the Book of Financial Powers, and shall be entered in columns 18 and 19 of register XVIII and columns 11 and 12 of Register S.A. 3. They shall also send to the auditor at the end of each months their copies of Form S.A. 3, so that he may complete his returns of recoveries made at his instance from time to time and irrecoverable items written off, after which he will return the form to the Court or office. If the Court or office has sent a document to the Collector under Section 38 of the Stamp Act, it will have no concern with columns 9 to 12.

15. Action to be taken by auditors *re*: pauper suits. Register S.A. 5—Special attention shall be paid by the auditors to pauper suits and all their stages carefully watched while they are pending in Courts. After their disposal the auditors shall draw the attention of the Collector to the Court- fees realizable, and shall suggest to him what steps will ensure early realization. When a Court fails to pass an order for costs, the auditor shall advise the Collector to move the Court concerned under Order 33, Rule 12, Civil Procedure Code. The auditor shall keep a register of all such cases in Form S.A. 5.

16. Auditor to check applications for refund of value of stamps and registers of stamp vendors—The auditor shall, at the time of his visit to a district, inspect the applications for grant of refund of the value or renewal of spoilt and unused Court-fee and non-judicial stamps and register maintained by the Refund Clerk and report the result of his inspection to the Collector of the district.

The auditor shall also inspect the registers of stamp vendors and check their stock of stamps.

17. Defects in the vend be brought to arrangements to the notice of the Collector—The auditor shall bring to the notice of the Collector defects in the vend arrangements and make suggestions where necessary for improvement of the arrangements.

18. Monthly reports by auditors Form S.A. 4—The auditors shall monthly submit report by districts to the Assistant Secretary to Financial Commissioners through the Collector and Commissioner.

In these reports the auditors should give details of the period spent, and of the work done on each day. They should also state the total number of cases examined by them and note separately for each district the total number of deficient stamp duty discovered and recovered at their instance under the following heads :—

- (1) On plaints;
- (2) On copies;
- (3) On applications, etc.;
- (4) On process fees;
- (5) On objection petitions;
- (6) On powers of attorney;
- (7) On security bonds, etc., filed in Courts;
- (8) On miscellaneous petitions in the English record; and
- (9) On documents filed by the parties.

The report shall be accompanied by a statement in Form S.A. 4 showing district totals and also copies of the audit notes on the Courts and offices audited.

19. Certificate in Form S.A. 6 to be attached to travelling allowance, bills by auditors—In support of their claims for travelling allowance the auditors will obtain from the presiding officers of Courts and Collectors a certificate in Form S.A. 6 and attach it to their monthly travelling allowance bills.

20. Review of stamp audit system by Financial Commissioner—The Local Audit Department is relieved of the audit of stamp duty and Court-fees.

A brief account of the work done under this system shall be included by the Financial Commissioners in their annual note on the Stamp Administration.

(Punjab Government U.O. No. 418-P. F-47-S, dated the 19th May, 1933).

2. The forms prescribed in these rules may be obtained on indent from the Controller of Printing and Stationery, Punjab.

8	9	10	11	12	13	14	15

F.C.'s Stereo A & T No. 351

(Form S.A. 1.)

District of

REGISTER OF STAMP DEFICIENCIES DISCOVERED BY THE AUDITOR (AUDITORS REGISTER)

Serial No.	Court or office and name of presiding officer	No. of suit	Brief particulars of suit or case	Deficiency in stamp duty or Court-fees discovered	State if case has been sent to Collector under Section 38 of Stamp Act	Penalty if any under Section 35 of Stamp Act
1	2	3	4	5	6	7

<i>By Court or Office</i>		<i>By Collector</i>				
Amount recovered at the instance of the auditor		Amount recovered at the instance of the auditor		Amount written off as irrecoverable by competent authority		Remarks
Duty	Penalty under Section 35 of Stamp Act	Duty	Penalty under Section 35 or 40 of Stamp Act	Duty	Penalty	
8	9	10	11	12	13	14

F.C.'s Stereo A & T No. 356

(FORM S.A. 6.)

Certified that, Stamp auditor, started audit in this Court/office on
. and audited the stamp and Court-fee accounts of this Court or place/office for
.. days.

Dated

Place

Signature of Presiding
Officer of Court, or Head of Office.

PART G
AUDIT AND CONTROL OF STAMP REVENUE IN DELHI

The following instructions for the audit and control of the stamp revenue in Delhi are issued by the Chief Controlling Revenue Authority in consultation with the Honourable Judges of the High Court for the guidance of all officers and Courts under their respective control:—

RULES

1. Title—These rules shall be termed “The Delhi Stamp Audit Instructions, 1939”.

2. Appointment of Stamp Auditors—There shall be appointed a stamp-auditor for the purpose of the audit of every document requiring a stamp which is presented to a Court of law other than the High Court, or to a public officer.

3. Controlling authority—The auditor shall be under the direct control of the Chief Controlling Revenue Authority and shall be authorised by the Collector in writing in the terms of Section 73 of the Indian Stamp Act.

4. Monthly programme of auditor—The auditor shall prepare a monthly programme of audit and after obtaining the approval of the Chief Controlling Revenue Authority to it, give due notice to Presiding Officers of Courts and heads of offices of the work which he proposes to do.

5. Scope of audit—The auditor shall audit all fresh institutions, documents, and files pending or otherwise in all Courts and registration and other offices including record rooms. Such inspection shall be from the date on which the last audit terminated.

The auditor shall, in particular, see that the stamps used are genuine and have not been removed from files and re-used.

6. Registers of stamp deficiency—Every person described in Section 33 of the Indian Stamp Act and every public official referred to in Section 6 of the Court-fees Act shall maintain a record of stamp

deficiencies in Civil Register No. XVIII. The Collector shall, in addition to the said register maintained by him in respect of his own Court, maintain a register in Form S.A. 5 of documents sent to him under Section 38 of the Stamp Act. These registers shall be maintained in respect of all deficiencies whether found in audit or independently.

7. Register to be checked by auditor—The auditor shall examine the Register No. XVIII maintained by each Court or office with a view to seeing that it is properly maintained and that collections are made not only on account of deficiencies detected in audit but on account of deficiencies detected independently. He shall also examine the register maintained by the Collector in Form S.A. 5.

8. Deficiencies in stamps to be notified to the Collector—Once a case has been decided and consigned to the record-room, deficient Court-fees are not recoverable under the existing law, instances, therefore, of such short recoveries in Court-fees as may be brought to light in the general record-room will merely serve the purpose of educating readers and moharrirs or taking disciplinary action against them. But deficiencies in stamp duty may be brought to the notice of the Collector with a view to action under Section 61 of the Stamp Act.

9. Facilities to be afforded to the auditor—The presiding officers of all Courts and heads of offices will give the auditor access to all records and accounts, etc., and, so far as lies in their power, assist him in the performance of his duties.

10. Auditor to draw attention of officers to their powers and duties *re* : insufficiently stamped documents—In the course of his audit the auditor shall draw the attention of presiding officers of Courts and heads of offices to documents before them which are insufficiently stamped, and shall advise them where necessary in relation to their powers and obligations as follows—

(i) Under the Stamp Act—

(a) To impound documents under Section 33 of the Stamp Act.

(b) To admit unstamped documents in evidence under Section 35.

(c) To dispose of impounded documents under Section 38. The Collector may also ask the auditor to note on cases coming before him under Sections 39 to 43 and also seek any other assistance which he may consider necessary.

(ii) Under the Court-fees Act—

To determine correct fee leviable on any document. The auditor, if necessary, will discuss the point at issue with the presiding officer and, if required by him, be present at the discussion in Court before orders are passed.

11. Register S.A. 1—The auditor will maintain a register in Form S.A. 1, in which he will note as it is discovered, each deficiency in stamp duty and Court-fees.

12. Officers to whom copy of audit note is to be sent—After discussion of his preliminary notes with the presiding officer or head of office, the auditor will prepare a formal audit note and send typewritten copies to the presiding officer or the head of the office, as the case may be, and to the

Collector. This note will include a statement in Form S.A. 3 of deficiencies discovered, and columns 1 and 6 to 15 will be left blank.

Copies of audit notes on revenue Courts and offices, including Sub-Registrars, should also be sent to the Chief Controlling Revenue Authority, Delhi.

In the case of Civil Courts, where the audit discloses some serious defects, a copy of the audit note should be sent to the District and Sessions Judge through the Collector.

13. Action to be taken on audit note Form S.A. 3—The presiding officer of the Court or the head of the office shall transfer columns 2 to 5 of Forms S.A. 3 of Civil Register No. XVIII and proceed to take necessary action on the note. In cases where he does not agree with the auditor or where he considers it necessary to hear the party concerned before passing orders, he shall, where possible, discuss the matter with the auditor. The presiding officer or head of the office will return the Form S.A. 3 to the auditor after completing columns 1 and 6 to 8 and noting in column 15, the cases, if any, in which he disagrees with the auditor, but without necessarily completing columns 9 to 14. The auditor after completing his register will return the form to the Court or office and report to the Collector any case in which the presiding officer or head of the office has been unable to take the advice of the auditor. The Collector (if he thinks fit and after consulting the Chief Controlling Revenue Authority, if necessary) will take action under Section 61 of the Stamp Act, or in the case of the Court-fees Act, address the appellate Court or take other appropriate action in the case of other offices.

14. Posting of recoveries proper registers and writing off irrecoverable items—All Courts and offices shall, in addition to the account of recoveries effected by them in civil register XVIII, show recoveries effected at the instance of the Stamp auditor in columns 10 and 11 of the said register and also in register S.A. 3. Irrecoverable loss of stamp revenue is required to be written off under Article 227 of Civil Account Code, Volume I, and shall be entered in columns 18 and 19 of register No. XVIII and columns 11 and 12 of Register S.A. 3. They shall also send to the auditor at the end of each month, their copies of Register S.A. 3. So that he may complete his returns of recoveries made at his instance from time to time and irrecoverable items written off, after which he will return the form to the Court or office. If the Court or office has sent a document to the Collector under Section 38 of the Stamp Act, it will have no concern with columns 9 to 12.

15. Action to be taken by ancestors re: pauper suits Register S.A. 5—Special attention shall be paid by the auditor to pauper suits and all their stages carefully watched while they are pending in Courts. After their disposal the auditor shall draw the attention of the Collector to the Court-fees realizable, and shall suggest to him what steps will ensure early realization. When a Court fails to pass an order for the auditor shall advise the Collector to move the Court concerned under Order 33, Rule 12, Civil Procedure Code. The auditor shall keep a register of all such cases in form S.A. 5.

16. Auditor to check applications for refund of value of stamps and also register of stamp vendors—The auditor shall also inspect the applications for grant of refund of the value or renewal of spoilt and unused Court-fee and non-judicial stamps and register maintained by the Refund Clerk and report the result of his inspection to the Collector.

The auditor shall also inspect the registers of stamp vendors and check their stock of stamps.

17. Defects in the vend Managements for sale of stamps—The auditor shall bring to the notice of the Collector defects in the vend arrangements and make suggestions where necessary for improvements of the arrangements.

18. Monthly reports by auditors Form S.A. 4—The auditor shall monthly submit report to the Chief Controlling Revenue Authority through the Collector.

In these reports the auditor should give details of the period spent, and of the work done on each day. He should also state the total number of cases examined by him and note the total number of deficient stamp duty discovered and recovered at his instance. The report shall be accompanied by a statement in Form S.A. 4.

19. Certificate to be attached to travelling allowance bills—In support of his claims for travelling allowance the auditor will obtain from the presiding officers of Courts and Collector a certificate in Form S.A. 6 and attach it to his monthly travelling allowance bills.

20. Review of stamp Audit System—The total Audit Department is relieved of the audit of stamp duty and Court-fee.

A brief account of the work done under this system shall be included in the Annual Administration Report.

1. The term “Settlement Courts” has been used to indicate “Revenue Courts” presided over by revenue officers conducting settlement operations.

1. *Note to Item No. 27*—The register of mutation is one of the records maintained under Chapter IV of the Punjab Land Revenue Act, 1887, and no Court-fee is, therefore, chargeable on a copy thereof. This item also operates to remit the fee otherwise due on a copy of the mutation proceeding when presented with an appeal against the mutation orders. (*Financial Commissioners’ Letter No. 4693-E. & S., dated the 31st August, 1932*).