

ACT No. XXI of 1858.
 PASSED BY THE LEGISLATIVE COUNCIL OF INDIA.
 (Received the assent of the Governor General on the 30th December 1858.)

An Act to amend Regulation X. 1829 of the Bengal Code (for the collection of Stamp Duties).

WHEREAS, by the General Rule laid down at the end of Schedule A annexed to Regulation X. 1829 of the Bengal Code, it is declared that, if any Deed, Instrument, or Document specified in that Schedule shall not be contained in one sheet or piece of paper or other material, it shall suffice that one sheet shall bear the stamp, provided that the seals or signatures of the parties and witnesses be thereupon : and whereas the said Rule has been productive of inconvenience, and there is reason to believe that many Deeds, Instruments, and Documents have been executed since the said Regulation came into effect in respect of which the said Rule has not been complied with ; and it is expedient to repeal the said Rule, and to provide for the reception in evidence of such Deeds as aforesaid ; It is declared and enacted as follows :—

Part of Schedule A Regulation X. 1829 repealed.

I. The above Rule is hereby repealed.

II. Every Deed, Instrument, or Document specified in the said Schedule, which is or shall be contained in more than one sheet or piece of paper or other material, shall be deemed to be sufficiently stamped if any one or more of such sheets or pieces of paper or other material shall bear the requisite stamp, or stamps equal in value to the requisite stamp, whether the signatures or seals of the parties and witnesses shall or shall not be upon such sheet or sheets. The above provision shall

Stamp on Deeds contained in more than one sheet of paper.

ACT No. XLI. OF 1858.

shall apply to Deeds, Instruments, and Documents executed before this Act, as well as to Deeds, Instruments, and Documents which shall hereafter be executed. Provided, as regards Deeds, Instruments, and Documents which shall be executed after the 1st day of January 1859, that every sheet or piece of paper or other material which shall contain any part of such Deed, Instrument, or Document shall be stamped with a Government Stamp of the value of at least one anna.

III. In any case in which a Deed, Instrument, or Document has been rejected by any Court upon the ground that the same was not stamped within the meaning of the above-mentioned Rule, any party injured by the decision may obtain a review of judgment if the application be made within six months from the passing of this Act, and if the Court to which the application is made be satisfied that the Deed, Instrument, or Document, if admitted, would have led to a different decision upon the merits of the case.

IV. Nothing in the last preceding Section shall extend to any case in which a final decision was given more than six years before the passing of this Act.

Review of judgment in certain cases in which Deeds &c. have been rejected as not stamped.
Operation of Section III limited.