

ACT No. XXXVI OF 1860.

PASSED BY THE LEGISLATIVE COUNCIL OF INDIA.

(Received the assent of the Governor General on the 2nd August 1860.)

*An Act to consolidate and amend the law relating to Stamp Duties.*

Preamble. WHEREAS it is expedient to consolidate and amend the law relating to Stamp Duties; It is enacted as follows:—

I. From the time when this Act shall come into force, Regulation XII. 1826 (for raising and levying Stamp Duties within the Town of Calcutta) with the corresponding Regulation enacted on the 14th June 1827 and registered in the Supreme Court at Calcutta on the 12th July 1827, and Regulation X. 1829 of the Bengal Code (for consolidating into one Regulation, with modifications, the existing enactments relating to the collection of Stamp Duties), Regulation XIII. 1816 of the Madras Code (for modifying and amending the Rules before enacted regarding stamped paper and Stamped Cadjans; and for consolidating the Fees payable on the institution of suits, and on exhibits and summonses for witnesses, with the Duty levied by means of Stamps), Regulation XVIII. 1827 of the Bombay Code (for levying a Stamp Duty on certain papers within the Territories subordinate to the Presidency of Bombay), Regulation III. 1828 of the same Code (for subjecting to the Stamp Duty certain Plaints and other Papers exempted therefrom under Regulation XVIII of 1827), Regulation VI. 1828 of the same Code (for extending in the same manner as in suits before the Courts of Civil judicature, Stamps to suits cognizable by Collectors under the operation of Chapter VIII Regulation XVII of 1827 or any other now in force), Regulation VIII. 1830 of the same Code (for changing the Counter-Stamp to be impressed on Stamped Paper and other material), Regulation III. 1831 of the same Code (for subjecting to the Stamp Duty copies of decrees passed by Native Commissioners, exempted therefrom under Regulation XVIII of 1827), Regulation XIV. 1831 of the same Code (for rescinding that part of Section VII Regulation XVIII of 1827, which requires all Stamped Paper to be endorsed with the Official signature

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*signature of some person belonging to the Office of Superintendent of Stamps, and prescribing how that duty shall henceforth be performed*), and Section XXXVII of Act X of 1859 (*to amend the law relating to the recovery of Rent in the Presidency of Fort William in Bengal*)—are repealed, except in so far as they rescind other Regulations or parts of other Regulations, and except as regards Deeds, Instruments, or Writings which shall have been made or executed, and all proceedings or matters which shall have taken place before this Act shall come into force.

II. For every Deed, Instrument, or Writing which shall be executed from the time when this Act shall come into force, and which shall be of any of the kinds specified as requiring Stamps by the Schedule A. annexed to this Act, there shall be payable to Government a Stamp Duty of the amount indicated in the said Schedule to be proper for such Deed, Instrument, or Writing.

III. If any person shall draw, accept, endorse, negotiate, pay, or receive payment of any Bill of Exchange, Promissory Note, Draft, Cheque, or other similar Instrument, or if any person shall make, execute, sign, or be a party to any Deed, Instrument, or other Writing, engrossed on unstamped or insufficiently Stamped paper or other material, which should bear a Stamp of the value set forth in Schedule A, such person, so offending, shall forfeit a sum not exceeding one hundred Rupees, or a sum equal to ten times the value of the Stamp omitted to be used, if the sum so calculated exceed one hundred Rupees.

IV. The Governor-General in Council shall prescribe the form and material of the Stamps to be used, and the mode and place of impressing, affixing, or denoting thereon the value thereof under the provisions of this Act, and may from time to time alter and vary such orders. All orders made by the Governor-General in Council under this Section shall be published in the Official Gazettes of the several Presidencies and places in which such orders are to be in force.

V. The Duty imposed by this Act on every Receipt, and on every Draft or Order for the payment of money on demand, and bearing the date on which the Draft or Order is made, may be denoted

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denoted by a Stamp impressed upon the paper whereon any such Instrument is written, or by an adhesive Stamp affixed thereto. It shall be lawful, until the Governor-General in Council shall direct to the contrary by an order to be published in the Gazette, to use a Postage Stamp of the value of half anna on every Receipt, Draft, or Order for which a half anna Stamp is required by this Act.

VI. In any case where an adhesive Stamp shall be used for the purpose aforesaid on any Receipt or upon any Draft or Order chargeable with the Duty of half anna or of one anna by this Act, the person by whom such Receipt shall be given or such Draft or Order signed or made, shall, before the Instrument shall be delivered out of his hands, custody, or power, cancel the Stamp so used, by writing thereon his name, or the initial letters of his name, or in such other manner as to show that such Stamp has been made use of and so that the same may not be again used; and if any person who shall write or give any such Receipt or discharge or make or sign any such Draft or Order with any adhesive Stamp thereon, shall not *bonâ fide* in manner aforesaid cancel such Stamp, he shall forfeit a sum not exceeding one hundred Rupees.

VII. The Duties imposed by this Act on Foreign Bills of Exchange shall be paid on account of all Bills drawn within, but payable out of, the British Territories in India, and on account of all Bills drawn out of the British Territories in India, which shall be payable within those Territories, or shall therein be endorsed, transferred, or otherwise negotiated, wheresoever the same may be payable; and the Duties so imposed on Bills drawn out of the British Territories in India, shall be denoted by adhesive Stamps to be affixed to such Bills as hereinafter directed.

VIII. Every Bill of Exchange which shall purport to be drawn at any place out of the British Territories in India shall, for all the purposes of this Act, be deemed to be a Foreign Bill of Exchange drawn out of the British Territories in India, and shall be chargeable with Stamp Duty accordingly, notwithstanding that in fact the same may have been drawn within those Territories.

IX. The holder of any Bill of Exchange drawn out of the British Territories in India and not having a proper adhesive Stamp affixed thereon as herein directed shall, before he shall present the same for payment, or endorse, transfer, or in any manner negotiate such Bill, affix thereon a proper

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proper adhesive Stamp for denoting the Duty by this Act charged on such Bill; and the person who shall endorse, transfer, and negotiate such Bill shall, before he shall deliver the same out of his hands, custody, or power, cancel the Stamp so affixed by writing across the same as his endorsement his name or the name of his firm and the date of the day and year on which he shall so write the same, or by affixing thereon or across the same the seal or mark which he is in the habit of using, or in such other manner as to show that the Stamp has been made use of and so that the same may not be again used: and if any

Penalty for negotiating such Bill without a Stamp affixed or for neglecting to cancel such Stamp.

person shall present for payment or shall pay or endorse, transfer or negotiate any such Bill as aforesaid whereon there shall not be such adhesive Stamp as aforesaid, duly affixed, or if any person, who ought as directed by this Act to cancel such Stamp in manner aforesaid, shall refuse or neglect so to do, such person so offending in any such case shall be liable to the penalty prescribed in Section III of this Act, and no person who shall take or receive from any other person any such Bill as aforesaid either on payment or as a security or by purchase or otherwise, shall be entitled to recover thereon or to make the same available for any purpose whatever unless at the time when he shall so take or receive such Bill, there shall be such Stamp as aforesaid affixed thereon and cancelled in the manner thereby directed.

X. If any person shall, within the British Territories in India, draw and issue any Bill of Exchange payable out of the British Territories in India, purporting to be drawn in a set of three, and shall not draw and issue, on paper duly Stamped as required by law, the whole number of Bills which such Bill purports the set to consist of, or if any person shall within the British Territories in India transfer or negotiate any such Bill of Exchange as aforesaid purporting to be drawn in a set of three, and shall not at the same time transfer or deliver on paper duly Stamped as aforesaid the whole number of Bills which such Bill purports the set to consist of, every such person so offending in any of such cases, shall be liable to the penalty prescribed in Section III of this Act; and if any person shall take or receive in the British Territories in India any such Bill as aforesaid either in payment, or as a security or by purchase or otherwise, without having transferred or delivered to him duly Stamped as aforesaid the whole number of Bills which such Bill purports the set to consist of, he shall not be entitled to recover on any such Bill or to make the same available for any purpose whatever.

Penalty for drawing and issuing or transferring or negotiating Bills purporting to be drawn in a set of three and not drawing the whole number of the set. Penalty on taking or receiving such Bills.

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XI. If any person shall affix or use any adhesive Stamp which to his knowledge shall have been taken off or removed from any paper whereon any Receipt or any Draft, Order, or Bill of Exchange shall have been written, to or for any Receipt, Draft, Order, or Bill of Exchange, or any paper whereon any such Receipt, Draft, Order, or Bill of Exchange shall be or be intended to be written; or if any person shall do or practise or be concerned in any fraudulent act, contrivance, or device whatever not specially provided for by this or some other Act, with intent to defraud the Government of any Duty imposed by this Act upon Receipts or upon Drafts, Orders, or Bills of Exchange—every person so offending in any of the said several cases shall forfeit a sum not exceeding two hundred Rupees.

XII. Except as otherwise provided by this Act, no Deed, Instrument, or Writing for which any Duty shall be payable under Section II of this Act, shall be received as creating, transferring, or extinguishing any right or obligation, or as evidence in any Civil proceeding in any Court of Justice, whether established by Royal Charter or otherwise, or shall be acted upon in any such Court or by any public Officer, or shall be registered in any public Office or authenticated by any public Officer, unless such Deed, Instrument, or Writing be upon a Stamp of a value not less than that indicated to be proper for it by the said Schedule. Provided that every Deed, Instrument, or Writing liable to Stamp Duty shall be admitted as evidence in any Criminal proceeding, although it may not have the Stamp required by law impressed thereon or affixed thereto.

XIII. *First.*—Deeds, Instruments, and Writings executed on unstamped or insufficiently Stamped paper from accident, ignorance, inadvertence, mistake, or from other unavoidable cause, may be impressed with the requisite Stamp or Stamps, on application being made to the Collector of Stamp Revenue, after payment of so much as will make up the proper amount of Stamp Duty, and the penalties hereinunder stated, or such mitigated penalty as the local Government or any Board or Officer authorized by the local Government may prescribe. Provided always that the payment of such penalty shall exempt the person making the same from any other penalty provided by this Act for such neglect or omission, and that if any such other penalty shall already have been imposed, then the same shall be taken as far as it goes in reduction of any penalty arising under this Section.

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*Second.*—If the Deed, Instrument, or Writing executed as aforesaid on unstamped or insufficiently stamped paper be brought within thirty days from the date of execution, the requisite Stamp may be impressed on payment of so much as will make up the proper amount of Stamp Duty and treble the amount of the deficient Duty; if brought after thirty days from the date of execution, but within three months from that date, or if brought within six months from the time of this Act coming into force, the requisite Stamp may be impressed on payment of so much as will make up the proper amount of Stamp Duty and five times the amount of the deficient Duty, or if not brought within the two periods last mentioned, the requisite Stamp may be impressed on payment of so much as will make up the proper amount of Stamp Duty and twenty times the deficient Duty.

Penalty if executed on unstamped or insufficiently stamped paper and brought to be stamped within thirty days of execution.

Penalty if brought within three months of execution or six months of Act coming into force.

Penalty if not brought within the two periods last mentioned.

*Third.*—It shall be the duty of the Collector of the Stamp Revenue of the District, or other Officer as aforesaid, to determine whether, upon payment of the penalties mentioned in the last preceding Clause, the requisite Stamp shall be impressed on any Deed, Instrument, or Writing which shall have been executed on unstamped or insufficiently Stamped paper, and the decision of the Collector shall be conclusive and final, except in cases in which he shall refuse to allow the Deed, Instrument, or Writing to be Stamped. The Board of Revenue or other general controlling Revenue Authority may, however, upon petition, order such penalty to be mitigated, and if paid, may order such part of it as they may consider proper to be returned.

Collector to determine whether, on payment of penalty, a Deed &c. executed on unstamped or insufficiently stamped paper shall be stamped.

In what cases decision of Collector final.

Mitigation of penalty.

*Fourth.*—Sections 130 and 131 of Act VIII of 1859 (*for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter*) are hereby repealed, and in lieu thereof it is enacted as follows:—In all cases under this Act in which a Collector may impress a Stamp on payment of the proper amount of Stamp Duty and a penalty, any Civil Court may receive in evidence any Deed, Instrument, or Writing which might be so impressed, on payment into Court of the proper amount of Stamp Duty, and the penalty as by this Section imposed.

In what cases Civil Court may receive Deed &c. on payment of Stamp Duty and penalty.

*Fifth.*—An entry of such payment and of the amount thereof shall be made in a book to be kept in the Court, and shall also be endorsed on the back of the Deed, Instrument, or Writing, and

Procedure on payment under preceding Clause.

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and shall be signed by a Judge of the Court. The Court shall at the end of every month make a return to the Collector of the Stamp Revenue of the District, of the monies (if any) which it has so received, distinguishing between the monies received by way of penalty and those received by way of Duty, stating the number and title of the suit and the name of the party from whom such monies were received, and the date, if any, and description of the document, for the purpose of identifying the same, and the Court shall pay over the said monies to such Collector or to such person as he may appoint to receive the same. And such Collector or other proper authority shall, upon the production of the Deed, Instrument, or Writing, with the endorsement hereinbefore mentioned, cause it to be Stamped thereon with a Stamp of the amount paid into Court on account of such Duty. All the provisions hereinbefore contained as to the mitigation or payment of penalties paid to the Collector shall be applicable to penalties paid into Court.

No unstamped or insufficiently stamped Deed &c. to be stamped except as aforesaid.

aforesaid.

*Sixth.*—No Deed, Instrument, or Writing executed on unstamped or insufficiently Stamped paper shall be Stamped at any time after the execution thereof, except as

*Seventh.*—The cost of transmitting all Deeds, Instruments, and Writings required to be Stamped under this Section, and the cost of registering the same at the Post Office for transmission, shall, in all cases, be borne by the party applying to have such Deeds, Instruments, and Writings Stamped.

Cost of transmitting Deed &c. to be Stamped, by whom to be paid.

*Eighth.*—The Government shall not be responsible for any loss or damage which may occur in respect of any Deed, Instrument, or Writing entrusted to the Collectors of Stamp Revenue, and no person employed by the Government in the Stamp Department shall be responsible for any such loss or damage, unless that person shall wilfully, fraudulently, or by gross negligence, cause such loss or damage.

Government not responsible for loss or damage to Deed, &c.

Provisions of this Section not to extend to Bills of Exchange &c. drawn in India.

But no part of this Section shall extend to Bills of Exchange or other forms of orders for money drawn within the British Territories in India, or to receipts for money.

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XIV. No larger sum shall be recoverable in any Court of Justice by reason of any Deed, Instrument, or Writing for which an optional Stamp is indicated to be proper by the said Schedule, than the largest sum for which, if specially stated in a Deed, Instrument, or Writing of the same denomination, the Stamp actually used under the option so given, would be of sufficient value. And no such Deed, Instrument, or Writing shall be held by any Court of Justice to be valid in respect to any sum of money larger than that for which the Stamp on the said Deed, Instrument, or Writing would be sufficient.

XV. Every person receiving payment of any sum of money, the receipt for which under this Act requires a Stamp, shall, if required, give a receipt bearing the proper Stamp indicated by this Act, and shall bear the expense of furnishing the same, and in case of refusal shall be liable to a penalty not exceeding one hundred Rupees. The expense of providing the Stamp of all Bills of Exchange, Letters of Credit, Drafts, Cheques on Bankers or others, Promissory Notes, and other Orders and Obligations for the payment of money made or drawn in the British Territories in India (not being Bonds or Instruments or Writings bearing the attestation of one or more witnesses), shall be borne by the person making or drawing the same.

XVI. Except within the local limits of the jurisdiction of the Courts established by Royal Charter, no Instrument or Writing of any of the kinds specified as requiring Stamps in the Schedule B annexed to this Act, shall be filed, exhibited, or recorded in any Court of Justice or Office with respect to which Court or Office such Instrument or Writing is required by Schedule B to have a Stamp, or shall be received or furnished by any public Officer, unless such Instrument or Writing be upon a Stamp prescribed as aforesaid by the Governor-General of India in Council, and of a value not less than that indicated to be proper for it by the said Schedule B.

XVII. Every provision contained in the Schedules annexed to this Act shall be of the same force as if it were contained in the body of the Act.

XVIII. The Governor-General in Council may, by an order to be published in the Calcutta Gazette, direct that in any District such lower rates of Stamp Duty as he shall prescribe shall be taken on all or any of the Deeds, Instruments, or Writings specified in the Schedules to this Act, or altogether exempt the

What sum recoverable under a Writing bearing an optional Stamp.

Expense of providing Receipt Stamps, &c.

Stamp Duty payable under Schedule B.

Effect of provision contained in the Schedules.

Governor-General in Council may lower rates of Stamp Duty in any District, or altogether exempt the same, &c.



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the same, and in like manner, as occasion shall require, cancel or vary such order to the extent of the powers hereby given. Provided that this Section shall not extend to Bills of Exchange or other Instruments classed as Bills of Exchange.

Proviso.

XIX. The local Executive Government may appoint Officers for the collection of the Stamp Revenue, and may prescribe the duties of such Officers and may assign districts to such Officers, and may license or cause to be licensed venders of Stamps, and may direct how and under what conditions Stamps may be supplied to such venders for sale.

Appointment of Officers for collection of Revenue.

Licensed Stamp venders.

XX. Every vender of Stamps shall at all times have his license, together with the Schedules annexed to this Act, in the vernacular language of the District, stuck up in a conspicuous situation in the place where he sells the Stamps, on pain of a fine not exceeding fifty Rupees.

Licenses and Schedules to be stuck up in Stamp vender's shop.

XXI. Every vender of Stamps shall write on some convenient part of each Stamp which he issues, except Stamps used for Receipts or for Bills of Exchange, Promissory Notes, Drafts, or other Orders for money, Banker's agreements for loans, or Bills of lading, the date of issue, the name of the person to whom it is issued, and his own ordinary signature, on pain of a fine not exceeding one hundred Rupees.

Endorsement by vender on Stamp when issued.

XXII. Any vender who shall knowingly write a false date or name on the back of any Stamp, shall be punished by a fine not exceeding five hundred Rupees, or imprisonment not exceeding three months, or both.

Penalty for false endorsement.

XXIII. Every vender of Stamps shall, without delay, deliver any Stamp which he has in his possession for sale on demand by any person tendering the value in any currency which the vender is duly authorized to receive in payment for Stamps, on pain of a fine not exceeding one hundred Rupees.

Delay by Stamp vender in issuing Stamps.

XXIV. Any vender who demands or accepts for any Stamp any consideration other than the value thereof in such currency as he is duly authorized to receive in payment for Stamps, shall be punished by a fine not exceeding one hundred Rupees.

Stamp vender accepting any consideration other than that authorized.

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Stamp vendor accepting any consideration exceeding the value of the Stamp.

XXV. Any vender who demands or accepts for any Stamp any consideration exceeding the value of such Stamp, shall be punished by imprisonment for a period not exceeding six months, or by a fine not exceeding ten times the value so demanded or accepted, or by both, and it shall be in the discretion of the Court or Officer passing the sentence to direct the value of the excess to be refunded out of such fine to any person from whom such excessive consideration may have been accepted.

Illegal sale of old Stamps.

XXVI. Any vender or other person who, after any period which may have been appointed by the Governor-General in Council for the commencement of the use of new Stamps, sells any old Stamps, shall be punished by a fine not exceeding one hundred Rupees.

Stamp vendor refusing or omitting to render accounts.

XXVII. If any vender refuses or omits to render any accounts required by the provisions of any bond he may have entered into, or to permit the Collector of the Stamp Revenue of the District or any Officer duly authorized by him to inspect his accounts, or to examine the store of Stamps in his possession, it shall be lawful for the said Collector to proceed against the said vender for the recovery of the value of the balance of Stamps standing against the vender in the books of the said Collector, or for the recovery of the balance of money standing against the said vender in the said books, in the same manner as Collectors of Land Revenue are authorized by law to proceed against persons owing Revenue or rent to Government.

Delivery of Stamps &c. by vender on determination of his license.

XXVIII. Any vender who, upon the determination or resignation of his license, does not, within such reasonable time as shall have been prescribed by the Collector of the Stamp Revenue of the District, make over to some Officer duly authorized to receive them, accounts of all his transactions in relation to Stamps, kept according to the provisions of any bond he may have entered into, together with any Stamps remaining, or which ought to be remaining in his hands, and any balance of cash which may be due from him to Government on the above mentioned accounts, shall be liable to a fine not exceeding five hundred Rupees; provided always that no vender shall, by the payment of such fine, be exempt from any punishment provided by law for any embezzlement of which he may have been guilty, or from such proceeding as by Section XXVII of this Act the Collector

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Collector of the Stamp Revenue of the District is empowered to adopt for the recovery of the value of any Stamps or balance of cash remaining in the hands of or standing against such vender.

XXIX. Upon the death of any vender, his executors or administrators, or in case there be no executor or administrator any other person in possession of his effects, shall, upon demand being made by the Collector of Stamp Revenue or any Officer duly authorized by him, make over within a reasonable time to such Collector or Officer any Stamps which the deceased vender may have received and not have issued at the time of his death, and any accounts of the transactions of the deceased vender in relation to Stamps which may have been kept according to the provisions of any bond such vender may have entered into, of which Stamps and accounts such executor, administrator, or other person may have the possession, or be able to obtain the possession, on pain of a fine not exceeding five hundred Rupees.

XXX. In any of the cases specified in the preceding Sections the Collector of the Stamp Revenue of the District may call upon the surety or sureties of the vender, or any of them, to make good the value of the balance of Stamps standing against the vender in the books of the said Collector, or the balance of money standing against the vender in the books of the said Collector, and on his or their failure to do so, may proceed against all or any of them for the recovery of the value of the balance of Stamps or for the recovery of the balance of money as aforesaid, in the same manner as Collectors of Land Revenue are authorized by law to proceed against the sureties of persons owing Revenue or rent to Government.

XXXI. No person not being a licensed vender of Stamps duly appointed, shall sell any Stamp unless it has been in an authorized manner obtained for use and not for sale, under pain of a fine not exceeding one hundred Rupees; provided that nothing in this Section shall be held to apply to any adhesive Stamp.

XXXII. *First.*—If any stamped paper, parchment, vellum, or the like, after having been obtained in the regular manner, shall have become damaged, spoiled, or unfit for use, either by any accident happening to the same, or because of error in the drawing up or copying any Instrument or Writing thereupon, which being discovered before such

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such Instrument or Writing may be finally signed and executed, renders the same of no avail, or when by reason of the death or refusal of the party or parties whose signature may be necessary to effect the transaction intended by such Instrument or Writing it remains incomplete and of no avail, or when by the refusal of any office or trust that may be granted by an Instrument or Writing it has failed of the purpose intended, or in the case of Promissory Notes, Bills of Exchange, or the like, if by non-delivery to the payee or person acting on his behalf, or from other cause, the same are never brought to use, and in the case of Bills of Exchange if they shall not have been presented for acceptance; in all such cases it shall be competent to the Collector of the Stamp Revenue of the District duly appointed as above provided, upon delivery being made of the Stamped paper, parchment, vellum, or the like so damaged, spoiled, or rendered unfit for use, to cause similar Stamps or Stamps of equal value to be delivered as above provided to the owner of the article or articles so damaged, spoiled, or rendered unfit for use, or to his representative, upon payment of the value of the paper, parchment, vellum, or other material on which the new Stamp may be impressed. But the rule contained in this Section shall not extend to Bills of Exchange drawn in sets, of which any one of the set may have been delivered to the payee.

*Second.*—The owner of any Stamp which may be damaged, spoiled, or rendered unfit for use as aforesaid, shall prefer his application to the Collector of Stamp Revenue of the District in which he may have purchased it, and if the Collector be of opinion that the application ought to be complied with, he shall deliver or cause to be delivered, subject to the provisions of this Act, to the party or his representative, a Stamp similar to that which has been damaged, spoiled, or rendered unfit for use. Provided that the application be made within one year of the period when the Stamp may have become damaged, spoiled, or rendered unfit for use.

XXXIII. Any person who fraudulently counterfeits any Stamp, or who alters any Stamp with the intention that it shall pass for a Stamp of greater value, or makes or uses any die for either of the above purposes, or who fraudulently issues or exposes for sale any counterfeit Stamp or any Stamp altered as above described, or who fraudulently uses any counterfeit Stamp or any Stamp altered as aforesaid, shall be punished by imprisonment with or without hard labor for a term not exceeding four years or by transportation for a term not exceeding seven years.

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XXXIV. No Justice of the Peace or any Officer, before whom an affidavit not made for the immediate purpose of being filed, read, or used in any Court of Law may be taken, shall receive or attest such affidavit unless it be written on a Stamp of not less than the value prescribed in Schedule A annexed to this Act.

XXXV. From the time when this Act shall come into force, in all cases of the sale of any lands, annuities, or other property, real or personal, moveable or immovable, or of any right, title, interest, or claim in any such property, when a Duty is imposed by this Act on the conveyance thereof, the full purchase or consideration money directly or indirectly paid or secured or agreed to be paid for the same, shall be truly expressed and set forth in words at length in the principal Deed, Instrument, or Writing, whereby the property sold shall be conveyed to or vested in the purchaser or in any other person; and if the full purchase or consideration money shall not be fully and truly expressed and set forth in the manner above directed, the purchaser and seller shall each forfeit a sum not exceeding five hundred Rupees, and be charged with the payment of five times the amount of the excess of Duty which would have been payable for the said Deed, Instrument, or Writing in respect of the full purchase or consideration money, if the same had been duly expressed in the said Deed, Instrument, or Writing beyond the amount of Duty actually paid for the same.

XXXVI. If any person shall knowingly and wilfully insert or set forth in such Deed, Instrument, or Writing, any less amount than the full and true purchase or consideration money directly or indirectly paid or secured or agreed to be paid for the same, he shall incur the penalties prescribed in the last preceding Section.

XXXVII. No person shall be proceeded against for any offence affecting the Public Revenue under this Act except at the suit or prosecution of the Collector of the Stamp Revenue acting under the orders of the Board of Revenue, or other Authority charged by Government with the duty of carrying out the provisions of this Act, or other Public Officer duly authorized by Government.

XXXVIII. Every offence punishable by this Act, except the offences punishable by Section XXXIII, shall be tried by any Magistrate or Justice of the Peace.

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XXXIX. The offences punishable by Section XXXIII shall be tried by the Court having jurisdiction over the same, whether it be the Supreme Court of Judicature or the Session Judge or other Officer.

\* Offences cognizable by other tribunals.

XL. If any person sentenced to any fine under the provisions of this Act, shall not pay the fine to which he shall be sentenced, it shall be lawful for the Officer or Court who tried him, to issue his or their warrant to levy the amount by distress and sale of the goods and chattels of the party fined, or to sentence the offender to imprisonment until the payment of the fine, or the expiration of a term to be assigned, not exceeding three months, whichever shall first take place.

Imprisonment in case of non-payment of fine.

XLI. Throughout this Act and the Schedules annexed to it, the word "Stamp," except when the contrary shall appear from the context, is used to signify a stamped piece of paper or other stamped material for writing on; the term "Bill of Exchange" shall include a Hoondie or any other Instrument of a like nature; and by the "value" of a Stamp is meant a sum indicated by words or figures duly impressed upon such piece of paper or other materials.

Interpretation.  
"Stamp."  
"Bill of Exchange."  
"Value."

XLII. This Act shall come into force from the 1st of October 1860.

Commencement of Act.



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SCHEDULE A.

*Specifying Deeds, Instruments, and Writings which require Stamps, and indicating the proper Stamps for those Deeds, Instruments, and Writings.*

	PROPER STAMPS.
1. Agreement, Ikrar, or any Minute or Memorandum of an Agreement; such Agreement, Minute, or Memorandum not being otherwise provided for in this Schedule, whether the same be only evidence of a contract or obligatory upon the party—	
If relating to matters capable of valuation, and with the value stated ...	{ The same Stamp as for a Bond for the payment of the amount of the value stated.
If for an annual or any periodical payment	{ The same Stamp as for a Bond for the amount of ten years' payment, or of the total sum secured if less.
If for the performance of any legal act, or for a purpose not restricted to, nor specifying any amount ...	{ An optional Stamp—See Section XIV of the Act.
Agreements for loans by Bankers made for short periods upon the deposit of Notes or other Securities of the Government of India, with or without a deposit of the Acceptance or Promissory Note of the borrower, provided that no such agreement is drawn in the form of a Bond or of a Bill of Exchange or Promissory Note or in any such way as would render it a negotiable Instrument passing by endorsement, for whatever amount, in case such loan shall not exceed one month, the uniform Stamp of ...	} 2 Rupees.
And in case such loan is for a period exceeding one month or not exceeding three months.	} 4 Rupees.



PROPER STAMPS.

EXEMPTIONS.

Agreement for the hire of any Laborer, Artificer, Manufacturer, or menial Servant, Agreement, Memorandum, or Letter made for or relating to the sale of any Goods, Wares, or Merchandize.

2. Affidavits and solemn declarations not made for the immediate purpose of being filed, read, or used in any Court of Law, per sheet...

1 Rupee.

3. Assignments, if not of the nature specified under the heads of Conveyances and Settlements, nor specially exempted—

In cases where the Assignment is of any interest secured by an original Deed or Instrument on a Stamp of a value less than eight Rupees ...

The same Stamp as the original Deed.

In other cases ...

8 Rupees.

EXEMPTION.

All transfers by mere endorsement of Bills of Exchange, Promissory Notes, and other negotiable Instruments; and of Bills of Lading; and transfers by Assignment of Policies of Assurance.

4. Bills of Exchange, Letters of Credit, Drafts, Cheques on Bankers or others, Promissory Notes, Hoondees, and other orders and obligations for the payment of money, not being Bonds, or Instruments, or Writings, bearing the attestation of one or more witnesses—

If payable to the bearer or to order on demand, and bearing the date on which the draft or order is made, except Bank Notes payable to bearer on demand ...

Rs. As.

0 1

If the sum payable does not exceed 50 Rupees ...

0 ½

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				PROPER STAMPS.			
				Inland and Foreign if drawn singly.		Foreign if drawn in sets of three, each to be Stamped.	
If payable at any period not exceeding one year after date or sight, then—				Rs.	As.	Rs.	As.
Bills not exceeding		100 Rupees.		0	1	0	1
Above	100 and ditto	250	"	0	3	0	1
"	250 ditto	500	"	0	6	0	2
"	500 ditto	1,000	"	0	12	0	4
"	1,000 ditto	2,500	"	1	8	0	8
"	2,500 ditto	5,000	"	3	0	1	0
"	5,000 ditto	10,000	"	6	0	2	0
"	10,000 ditto	20,000	"	12	0	4	0
"	20,000 ditto	30,000	"	18	0	6	0
"	30,000 and upwards,			24	0	8	0
5. Any of the Instruments described in No. 4, payable at a period exceeding one year after date or sight, ...				The same Stamp as for Bonds for the payment of the same amount.			
6. Bills of Lading of or for any Goods, Merchandize, or effects to be exported ...				Rs.	As.	for each part of every set.	
				0	4		
7. Bills of Sale—See Conveyance and Mortgage.							
8. All Bonds or other obligations for the payment of any definite or certain sum of money not otherwise charged for or expressly exempted from the payment of Stamp Duty in this Schedule.							
				<i>Rupees.</i>	<i>Annas.</i>		
If for any sum not exceeding 50 Rs.				0	4		
Above 50 Rs. and not exceeding 100 "				0	8		
"	100 "	ditto	200 "	1	0		
"	200 "	ditto	300 "	2	0		
"	300 "	ditto	500 "	4	0		
"	500 "	ditto	700 "	5	0		
"	700 "	ditto	1,000 "	6	0		
"	1,000 "	ditto	2,000 "	10	0		
"	2,000 "	ditto	3,000 "	15	0		

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		PROPER STAMPS,	
		Rupees.	Annas.
Above 3,000 Rs. and not exceeding 5,000 Rs.		25	0
„ 5,000 „ ditto 10,000 „		35	0
„ 10,000 „ ditto 20,000 „		60	0
„ 20,000 „ ditto 40,000 „		100	0
„ 40,000 „ ditto 60,000 „		125	0
„ 60,000 „ ditto 80,000 „		150	0
„ 80,000 „ ditto 1,00,000 „		200	0
And for every further part of a lac, ...		100 Rupees.	
And for every further full lac, ...		200 „	
9. Bonds or other obligations, concerning respondentia and bottomry, ...		{ The same Stamp as for a common money Bond for the like amount.	
10. Bonds or other obligations given as security for the transfer of Government Securities or Stock of any public Company or for the delivery or accounting for any matter or thing capable of being valued, ...		{ The same Stamp as for a Bond for the payment of the amount engaged to be paid or accounted for, or of the value of the thing to be delivered or transferred.	
11. Bonds or other obligations for an annual or any periodical payment, not being interest upon any principal sum secured by the Bond whether for a fixed or for an indefinite period, ...		{ The same Stamp as for a Bond for the payment of a sum equal to ten times the yearly payment, or of the total sum secured, if less.	
12. Bonds or other obligations when the amount of the money to be secured is not specified, ...		{ An optional Stamp—See Section XIV of the Act.	
When the amount is limited to a certain sum, ...		{ The same Stamp as for a Bond for the payment of such limited sum.	
13. Bonds or other obligations for the due execution of an office or work, taken by individuals, and all other Bonds not otherwise specially provided for, ...		{ An optional Stamp—See Section XIV of the Act.	
14. Bonds or other obligations taken as collateral security with some Deed or Instrument executed on the Stamp prescribed for Conveyances or Money Bonds, or as security for the performance of any other contract, covenant, or agreement not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand, ...		{ The same Stamp as the Deed, Instrument, Contract, Covenant, or Agreement, if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.	

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PROPER STAMPS.

15. Security Bonds or other obligations which may be taken by or by order of any Court, Collector, or other Judicial or Revenue Authority, also Razeenamahs, Sooluhnamahs, and Rufanamahs, filed in any suit pending in a Court of Justice, ...

To be charged as specified and prescribed in Schedule B.

16. Charter-parties, or any agreement or contract for the Charter of any Sea-going Ship or Vessel, or any memorandum, letter, or other writing between the Captain, Master, or Owner of any such Ship or Vessel, and any other person, for or relating to the freight or conveyance of any money, goods, or effects on board of such Ship or Vessel, ...

2 Rupees.

17. Composition Deeds or other Instruments of composition between a debtor or debtors and his, her, or their creditors, ...

8 Rupees.

18. Contracts and Deeds, if not otherwise specially provided for, ...

As agreements.

19. Conveyances or Deeds or Instruments of any kind or description whatsoever, executed for the sale or transfer, for a consideration, of any lands, tenements, rents, annuities, or other property, real or personal, moveable or immoveable, or of any right, title, or claim to or upon, or interest in, any lands, houses, rents, annuities, or other property, that is to say, for or in respect of the principal or only Deed, Instrument, or Writing whereby the property sold shall be conveyed to or otherwise vested in the purchaser or purchasers, or to some other person by his, her, or other directions.

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			PROPER STAMPS.	
			<i>Rs.</i>	<i>As.</i>
When the purchase or consideration money therein expressed or denoted shall not exceed one hundred Rupees.	...		1	0
Above 100 Rs. and not exceeding 200 Rs.			2	0
„ 200 „ ditto 400 „			4	0
„ 400 „ ditto 800 „			8	0
„ 800 „ ditto 1,200 „			12	0
„ 1,200 „ ditto 2,000 „			20	0
„ 2,000 „ ditto 3,000 „			30	0
„ 3,000 „ ditto 4,000 „			40	0
„ 4,000 „ ditto 5,000 „			50	0
„ 5,000 „ ditto 7,500 „			75	0
„ 7,500 „ ditto 10,000 „			100	0
„ 10,000 „ ditto 20,000 „			150	0
„ 20,000 „ ditto 40,000 „			200	0
„ 40,000 „ ditto 60,000 „			300	0
„ 60,000 „ ditto 80,000 „			400	0
„ 80,000 „ ditto 100,000 „			500	0
And for every further, 50,000 „			200	0
Or part thereof, ...			100	0
Conveyances when the consideration is annuity, ...			The same Stamp as for a Conveyance when the purchase money is equal to ten times the annuity.	
Conveyances of any kind whatever not otherwise charged, if the value of the property conveyed or of the consideration for the Conveyance be stated or appear on the face of the Conveyance, ...			The same Duty as would be charged if a consideration in money equal to such value were expressed in the Conveyance as the consideration thereof.	
If no value appear on the face of the Conveyance, ...			Fifty Rupees.	
<p>NOTE.—When of several Deeds, Instruments, or Writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed. In all cases, however, where there are more Deeds than one, every other Deed than the principal requires the same Stamp</p>				

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as the principal Deed, if of value not exceeding eight Rupees (which shall be the maximum Stamp for collateral Deeds), and all such collateral Deeds shall specify by their contents which other is the principal Deed by which the Conveyance has been effected, certifying that it is executed on the proper Stamp.

Transfers of the shares of any Banking Corporation or any Joint Stock Company, by endorsement or otherwise, when the full nominal value of the share so transferred does not exceed 100 Rupees, per share, ...

When the value exceeds 100 Rs. and not 200 Rs. ...

When the value exceeds 200 Rs. and not 300 Rs. ...

When the value exceeds 300 Rs. and not 400 Rs. ...

and for every additional value of 100 Rs. a further Duty of 4 annas, and for the transfer of every quarter or half of any such share, a corresponding rate of Duty.

EXEMPTION.

All transfers of subscription to any of the Government Loans, or other Government Securities.

20. CO-PARTNERSHIP.—Deeds or other Instruments of— ...

21. COPIES.—Copy or Extract of any Deed or Instrument attested to be a true copy or extract and furnished for the purpose of being given in evidence for the recovery of any sum of money, property, interest, or right secured thereby ...

Rupees.. Annas.

0 4

0 8

0 12

1 0

8 0

The same Duty as prescribed for the original Deed by this Act.

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		PROPER STAMPS.	
		<i>Rupees.</i>	<i>Annas.</i>
22. Where such copy may be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under the agreement, contract, bond, deed, or other instrument, per sheet ...	}	0	8
23. Copy or Extract of any Deed, Instrument, Schedule, Receipt, or other matter annexed to any agreement, contract, bond, deed, or other instrument, per sheet ...	}	0	8
24. Copies authenticated of any records, letters, accounts, statements, reports, or other writings, furnished to individuals from any of the Public Offices of Government, per sheet...	}	0	8
For copies of Revenue and Judicial Papers to be given from the Courts of Justice, Revenue Kutcheries, &c. ...	}	See Schedule (B),	
<b>EXEMPTION.</b>			
Copies of papers which Public Officers are directed by any law or general regulation to make, require, or furnish, for which Stamps are not specially required by this Schedule.			
25. Deeds of gift and dower whether to take effect on the instant, or at a future period, determinate or indeterminate ...	}	The same Stamp as for Conveyances.	
26. Deeds of any kind not otherwise particularized in this Schedule ...	}	As Agreements.	
27. EXCHANGES.—Any Deed or Instrument whereby any real property shall be conveyed or surrendered in exchange for other property— ...	}	The same Stamp as for Conveyances.	
28. Engagements to cultivate, produce, provide, or derive any article of commerce in consideration of advance made ...	}	Shall be charged on the amount advanced at the rate of Bonds.	



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		PROPER STAMPS.			
<p>29. LEASES.—Any lease made in perpetuity, or for a term of years, or period determinable within one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent ...</p>		<p>The same Stamp as for a Conveyance or Deed of Sale for a sum of the amount of such consideration.</p>			
<p>30. Any lease of lands, houses, or other real property at a rent, without any payment of any sum of money by way of fine or premium—</p>		<p>When the lease is for a period not exceeding one year.</p>		<p>When the lease is for a period exceeding one year.</p>	
<p>Where the rent calculated for a whole year shall not exceed 24 Rupees ...</p>		Rs.	As.	Rs.	As.
<p>Exceeding 24 Rupees but not exceeding 50 Rs.</p>		0	4	0	8
<p>50 " " 100 "</p>		0	8	0	12
<p>100 " " 250 "</p>		0	12	1	0
<p>250 " " 500 "</p>		1	0	2	0
<p>500 " " 1,000 "</p>		2	0	4	0
<p>1,000 " " 2,000 "</p>		4	0	8	0
<p>2,000 " " 4,000 "</p>		8	0	16	0
<p>4,000 " " 6,000 "</p>		16	0	32	0
<p>6,000 " " 10,000 "</p>		24	0	48	0
<p>10,000 " " 25,000 "</p>		40	0	80	0
<p>25,000 " " 50,000 "</p>		100	0	200	0
<p>and for every additional 25,000 or part thereof,</p>		200	0	400	0
<p>31. Any lease of lands, houses, or other real property at a rent for an indefinite term, and without any payment of any sum of money by way of fine or premium ...</p>		100	0	200	0
<p>32. Any Lease of lands, houses, or other real property, stipulating for a rent, and granted in consideration of a fine or premium ...</p>		<p>The same Stamp as for a lease for a period exceeding one year.</p>			
<p>33. The counterpart of any Lease, or a Kubooleut or the like ...</p>		<p>A Stamp of value equal to the joint values of the Stamps for a Conveyance in consideration of the fine, and a lease for the rent.</p>			
<p>EXEMPTIONS.</p>		<p>The same Stamp as for the lease.</p>			
<p>All Leases, Pottahs, and Kubooleuts executed and exchanged with ryots and other actual</p>					

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PROPER STAMPS.

cultivators of the soil, provided that no fine or premium be paid and no Security Bonds executed as part of the same transactions.

(For Madras and Bombay.)

Every Lease and its counterpart (Pottah and Kuboolcut) or other engagement contracted between landlord and tenant, relative to lands subject to the payment of Revenue to Government.

34. Letters, or powers of Attorney, Mooktarnamahs, &c., not being of the kinds provided for in Schedule B—

For the performance of any special act or acts, or of the acts connected with any one particular suit, case, or transaction ...

Rupees. Annas.

0 8

General, that is not restricted as above

4 0

Warrant of Attorney to confess judgment, or Cognovit, unless taken as collateral security for the payment of any sum of money secured by another Instrument stamped with an ad-valorem Stamp under this Act, ...

The same Stamp as for a Bond.

If given as such collateral security as above mentioned. ...

Five Rupees.

NOTE.— For Wakalutnamahs, Mooktarnamahs, and other powers required to be filed for the conduct of suits, regular or summary, or proceedings of any kind pending before the Courts of Judicature or before the Revenue Authorities ...

See Schedule (B)

35. Letters of license from creditors to debtors ...

Rupees. Annas.

8 0

	PROPER STAMPS.
<p>36. MORTGAGES.—Any deed of mortgage or of conditional sale with or without possession given, of or for any lands, estates, or property, real or personal, intended as a security for money due or to be lent thereupon; also any deed or contract accompanied with a deposit of title deeds to any property, where the same may be made as security for payment of money due or lent at the time, ...</p>	<p>The same Stamp as for a Bond for the payment of the amount due or lent.</p>
<p>37. Re-conveyance of mortgaged property,</p>	<p>The Stamp as for Assignments.</p>
<p>38. Release of an equity of redemption,</p>	<p>The same Stamp as for Conveyances.</p>
<p>39. Deeds of mortgage, or the like, given as security for the transfer of Government Securities or for the payment of an annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued, ...</p>	<p>The same Stamp as for a Bond for the payment of the total amount assured, or for the <i>bonâ fide</i> value.</p>
<p>40. Deeds of mortgage given for the security of annuities for an indefinite period, such as life annuities, ...</p>	<p>The same Stamp as for ten times the annual payment.</p>
<p>Where it may be stipulated that the amount secured by such mortgage shall not exceed a certain sum, ...</p>	<p>The same Stamp as for deeds of mortgage of such limited sum.</p>
<p>Where the total amount secured by the mortgage is unlimited, ...</p>	<p>An optional Stamp—See Section XIV of the Act.</p>
<p>Where a Bond may have been already taken for the amount secured, or where from any other cause the mortgage shall act merely as a collateral security to some other transaction in which an Instrument requiring a Stamp has been executed, ...</p>	<p>The same Stamp as for the Bond or other Instrument, if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.</p>
<p>Where there are more Deeds than one required to execute the mortgage in the manner desired by the parties, then for every other Deed than the principal Deed, provided the original Deed has been duly stamped, ...</p>	<p>The same Stamp as for the principal Deed, if of value not exceeding eight Rupees; in other cases a Stamp of eight Rupees.</p>

PROPER STAMPS.

41 Mortgages, assignments, or acknowledgments granted for loans or advances made on the deposit of Government Securities, bullion, plate, jewels, or other goods, ...

The same Stamp as for Promissory Notes.

42. Partitions by private agreement or made by Public Officers, of estates or property, real or personal, or in the nature of separation of brotherhood, as amongst Hindoos, for every such sharer's copy of the deed of partition—

When the sharer's portion does not exceed one hundred Rupees in value, ...

Exceeding 100 Rs., and not exceeding

		200 Rs.	
„	200	„ ditto	400 „
„	400	„ ditto	600 „
„	600	„ ditto	800 „
„	800	„ ditto	1,000 „

Rupees. Annas.

0 8

1 0

2 0

4 0

6 0

8 0

And for every additional four hundred Rupees, or part thereof, ...

2 0

When the subject of the partition, consisting either wholly or in part of other property than money, any money, not being part of such subject, is paid, or agreed to be paid for the purpose of compensating any difference from just proportion in the partition actually made of that subject, ...

A Stamp of value equal to the joint values of the Stamp which would have been required had the subject of partition been actually divided with the just proportion, and of the Stamp for a Conveyance or Deed of Sale for a sum equal to the amount so paid, or agreed to be paid, for the purpose of compensating the difference therefrom.

43. Policy of Assurance or Insurance, or other Instrument, by whatever name the same shall be called, whereby an Insurance shall be made upon any life or lives, or upon any event depending upon any life or lives—

For every sum of one thousand Rupees and also for each and every fractional part of one thousand Rupees, ...

Rupees. Annas.

0 8

PROPER STAMPS.

ed for. Provided always that this exemption shall not extend to receipts or acknowledgments for sums paid or deposited for or upon letters of allotment of shares, in respect of calls upon any scrip or shares of or in any Joint Stock or other Company, or proposed or intended Company, which such last mentioned receipts or acknowledgments, by whomsoever given, shall be liable to the Duty charged upon receipts.

48. Schedules referred to in any Agreement, Lease, Bond, Deed, or other Instrument, for every thousand words, or part thereof, ...

<i>Rupees.</i>	<i>Annas.</i>
10	0

49. Settlements, Marriage Settlements, &c., namely any Deed or Instrument whereby any sum or sums of money, or any Government Securities or other property, real or personal, shall be settled, or agreed to be settled, upon or for the benefit of any person or persons, in any manner whatsoever. ...

The same Stamp as for a Bond for the payment of the amount or value settled or agreed to be settled; or in cases in which the value shall be indeterminate, an optional Stamp—See Section XIV of the Act.

EXEMPTION.

Wills, Testaments, and the like, together with Deeds merely declaratory of trust or appointment or apportionment or otherwise, in execution of powers or pursuant to any previous Settlement, Deed, or Will.

GENERAL EXEMPTION AND RULE.

Deeds, Instruments, and Writings of any kind, in which Government, or any Board, Commission, Court, or Public Officer may, in a public capacity, be a party, do not require Stamps.

NOTE.—The foregoing exemption does not extend to Deeds, Instruments, and Writings executed to or by the Court of Wards, Local

PROPER STAMPS.

Agents, or Officers acting under their authority, or to or by any Administrator General; neither does it extend to sales made for the recovery of arrears of revenue or rent, or in satisfaction of decrees or orders of Court, in which cases the purchasers shall be required to pay, along with the purchase money, the price of the requisite Stamp, or else provide such Stamp, and shall receive from the Officer conducting the sale a Deed of Sale (Byenamahs) executed on the proper Stamp.

Any Deed, Instrument, or Writing required by the foregoing Schedule to be Stamped, may be written on one or more Stamps if the value of the Stamps used amount to the value required by the Schedule.

Deeds for Securing gifts or dispositions made by previous Settlements, Deeds, or Wills.

SCHEDULE B.

*Referred to in Section XVI of the Act, containing the Specification of Duties chargeable on Law Papers.*

1. Bail or Security Bonds (Hazir or Fial Zamin) whether of specified amount or with a penalty of a specific sum of money or of indefinite amount, when furnished and filed under special order of a Civil Court or of any Revenue Officer exercising Judicial powers, ...

To be charged as Petitions.

When executed between individuals not by order of Court, ...

To be charged as Bonds—See Schedule (A).

2. Copies of Judgments and Decrees when passed in any Court below the Sudder Dewanny Adwalut in all regular suits of which the value of the claim amounts to fifty Rupees—per sheet, ...

Rupees. Annas.

1 0

ACT No. XXXVI OF 1860.

• PROPER STAMPS.

When passed in the Sudder Dewanny Adawlut in any regular suit—per sheet, ... } 4 0

3. Copies of Revenue and Judicial Proceedings or Orders, or Copies of Accounts, Statements, Reports, or the like filed on record and taken out for use or reference, or when left on proceedings in place of originals withdrawn—per sheet, ... } 0 8

And each sheet shall be of a size not exceeding that fixed for copy paper (No. 3 of the Stamp Office) and shall be written on one side thereof only.

4. Mooktarnamahs, Wakalutnamahs, and other powers, filed or presented for the conduct of suits, regular or summary, of cases or proceedings of any kind pending before any Civil or Criminal Court or before the Revenue Authorities—

When presented to any Sudder Court, ... 2 0

When presented to any Board of Revenue or Board or Commissioner of Customs, Salt, and Opium, ... 2 0

When presented to any Court, Civil or Criminal, other than the Sudder Court, or to any Collector or other Revenue Officer, ... 0 8

EXEMPTIONS.

Mookhtarnamahs executed by Officers or Soldiers of the Army.

Counsel admitted in any case by any Criminal Court to appear on behalf of a prisoner without a written Mookhtarnamah.



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		PROPER STAMPS.	
		<i>Rupees</i>	<i>Annas.</i>
<p>5. Petitions of appeal not being from an order rejecting a plaint or from a decree or order having by any law the force of a decree; petitions or applications presented to any Civil Court, in relation to any matter cognizable by such Court, shall be written upon Stamp paper of the following value, namely,</p>			
When presented to the Sudder Court, ...	...	2	0
When presented to any Court below the Sudder Court, ...	... }	0	8
<p>SPECIAL RULE FOR BENGAL.</p>			
Petitions or applications not falling within any of the Exemptions of this Schedule, presented to the Nizamut Adawlut or to the Board of Revenue or Customs, Salt, and Opium; ...	... }	2	0
Petitions or applications not falling within any of the Exemptions of this Schedule, presented to any other Criminal Court or to any other Revenue Office, ...	... }	0	8
<p>GENERAL EXEMPTIONS.</p>			
<p>Petitions or applications presented to any Moonsiff's Court in relation to any suit or case of an amount or value less than fifty Rupees, or to a Collector or Deputy Collector in relation to any suit or case of the same amount or value tried under Act X of 1859.</p>			
<p>Applications for the summons of a witness or other person to attend either to give evidence or to produce a document or in respect of the production or filing of any exhibit.</p>			
<p>Petitions of appeal presented to Magistrates against Chowkeedary assessment.</p>			

PROPER STAMPS.

Communications made to Magistrates in regard to Police matters not intended for record.

Petitions to Collectors or Officers making settlements relating to matters connected with the assessment of lands, the ascertainment of rights, or to other matters affecting the settlement of the Government revenue on lands, if presented pending the formation of such settlements.

Petitions to Boards or Commissioners of Revenue relating to the same.

All Petitions, applications, charges, and informations respecting crimes and offences.

Petitions from prisoners, convicts, persons under examination or otherwise in duress, or under restraint of the Court or its Officers.

EXEMPTIONS FOR THE PRESIDENCIES OF  
MADRAS AND BOMBAY.

No petition or application to the Revenue Authorities need be presented on Stamp Paper, except as prescribed in the Special Rule given at the close of this Schedule with respect to cases that fall within Regulation VI. 1828 of the Bombay Code.

6. PLAINT.—Petition of, in suits and appeals not otherwise provided for, instituted in any Civil Court not within the local limits of the jurisdiction of the Courts established by Royal Charter, for the recovery of any sum of money or to obtain possession of any interest, matter, or thing—

PROPER STAMPS.

SCALE FOR PLAINTS.

		Rupees.	Annas.
If the amount or value of the property claimed shall not exceed		16 Rs.	1 0
Above	16 Rupees and not exceeding	32 "	2 0
Do.	32 " "	64 "	4 0
Do.	64 " "	150 "	8 0
Do.	150 " "	300 "	16 0
Do.	300 " "	800 "	32 0
Do.	800 " "	1,600 "	50 0
Do.	1,600 " "	3,000 "	100 0
Do.	3,000 " "	5,000 "	150 0
Do.	5,000 " "	10,000 "	250 0
Do.	10,000 " "	15,000 "	350 0
Do.	15,000 " "	25,000 "	500 0
Do.	25,000 " "	50,000 "	700 0
Do.	50,000 " "	1,00,000 "	1,000 0
Do.	1,00,000		2,000 0

Petitions of plaint in suits instituted in the Courts of Collectors under Act X of 1859, shall be subject to the foregoing Duties.

NOTE.—(a). Within the Presidency of Bengal in suits for lands paying revenue to Government, if forming one entire Mehaul, or a specific portion thereof with a defined jumma, the value shall be assumed in the Ceded and Conquered Provinces, including Cuttack, at the amount of the annual jumma payable to Government on account of the Mehaul or portion thereof as aforesaid; and where the land has been assessed in perpetuity, at three times the amount of the annual jumma.

(b). Within the Presidency of Madras, in suits for land paying Revenue to Government, the value of the property shall be assumed at the amount of the annual aggregate pro-

duce of the land computed as payable by the dependent Talookdars, Under-Farmers, and Ryots on account of the year in which the suit may be preferred.

(c). Within the Presidency of Bombay, in suits for land paying Revenue to Government, the value of the property sued for shall be calculated at the amount of the annual assessment.

(d). In suits for Lakhiraj, Enam, or rent-free land, the value shall be calculated at eighteen times the aggregate annual rent payable by the ryots or other under-tenants of the land.

(e). In suits instituted for houses, gardens, and other things of value, real or personal, not of the descriptions above specified; as well as for any interest in Malgoozaree land or for any other right or thing not capable of valuation under the above rules, the amount shall be computed according to the estimated selling price, or when no such estimate can be made, at the sum at which the plaintiff shall estimate the value of his suit; and suits for damages or compensation for injury sustained and the like shall be valued at the amount claimed by plaintiff.

(f). If an appeal or plaint, which shall have been rejected by the Lower Court on any of the grounds mentioned in Act VIII of 1859, shall be ordered to be received, or if a suit shall be remanded in appeal for a second decision by the Lower Court, the Appellate Court shall grant to the Appellant a certificate authorizing him to receive back from the Collector the full amount of Stamp Duty paid on the petition of appeal.

ACT No. XXXVI OF 1860.

PROPER STAMPS.

7. Razeenamahs, Rufanamahs, Soolunamahs, or the like, that is to say:—

Any written application whereby, or according whereunto, a suit pending in a Civil Court shall be adjusted, or be capable of adjustment, without an award of the presiding Judge or other Officer,

To be charged as in Petitions.

SPECIAL RULE FOR THE PRESIDENCY OF BOMBAY.

Suits cognizable before Collectors under the operation of Chapter VIII. Regulation XVII. 1827, as modified by Act XVI of 1838, shall be subject to the same rules in regard to Stamps, as are in force as above for the Courts of Civil Judicature.

GENERAL RULE.—If the subject matter of any plaint, written statement, or petition, cannot be conveniently comprised within one Stamp Paper of the value above prescribed, one or more additional pieces of paper may be used of the value required for Petitions.