

ACT No. X OF 1862.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor-General on the 17th April 1862).

*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. 1830 of the Bombay Code (*for modifying the rule provided in Clause first, Section III, Regulation IV, 1827, for valuing lands in Civil actions*), Act XXXVI of 1860 (*to consolidate and amend the law relating to Stamp Duties*), Act XL of 1860 (*to amend Act XXXVI of 1860*), and Act LI of 1860 (*further to amend Act XXXVI of 1860*) are repealed, except in so far as they rescind other Acts or Regulations or parts of other Acts or Regulations, and except as regards Deeds, Instruments, or Writings which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. In respect of any such Deed, Instrument, or Writing, the provisions of the Acts and Regulations which were in force at the time such Deed, Instrument, or Writing shall have been made or executed, or such proceeding or matter shall have taken place, shall be applicable in the same manner as if this Act had not been passed.

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

Stamp Duty payable under Schedule A.  
PRICE ONE RUPEE AND FOUR ANNAS.

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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, or, except as provided in Section XXIV of this Act, shall 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 annexed to this Act, every such person so offending, shall (unless in any case in which a higher penalty is imposed by this Act) 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.

Penalty for drawing, &c., unstamped or insufficiently stamped Bill of Exchange, &c.

IV. The Governor-General of India in Council shall prescribe the form, size, and material of the Stamps to be used, and the mode and place of impressing, affixing, or denoting thereupon the value of the same under the provisions of this Act, and may from time to time alter and vary the orders which he may so issue. The orders made by the Governor-General of India 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.

Governor-General in Council to prescribe the form, &c., of Stamps to be used.

V. The Duty imposed by this Act on Receipts and Drafts or Orders for the payment of money on demand and bearing the date on which the Draft or Order is made, may be denoted by an adhesive Stamp affixed to the paper upon which such Instrument is written.

Receipt Stamps how to be denoted.

VI. The duty chargeable on the transfer of a share of any Banking Corporation or Joint Stock Company, which by any law applicable to such Corporation or Company can be effected by simple endorsement, may be denoted by an adhesive Stamp affixed thereto.

Adhesive Stamps may be used for transfers of shares of Banking Corporations, &c.

VII. It shall be lawful for the Governor-General of India in Council, by an order to be published in the Official Gazette, to authorize the use in the whole or in any part of the British Territories in India to be mentioned in such order, of adhesive Stamps for any Deeds, Instruments, or Writings required to bear a Stamp, other than the Instruments mentioned in the last two preceding Sections.

Governor-General in Council may authorize the use of adhesive Stamps for other Deeds, &c.

VIII. In

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VIII. In any case where an adhesive Stamp shall be used as hereinbefore authorized, the person making the Deed, Instrument, or Writing to which such Stamp is affixed, shall, before the Deed, Instrument, or Writing 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 shall not admit of being used again; and if any person who shall write or give any Receipt or discharge or make or sign any Draft or Order, or any other Deed, Instrument, or Writing with an adhesive Stamp thereon when an adhesive Stamp is allowed to be used, shall not *bonâ fide* in manner aforesaid cancel such Stamp, he shall forfeit a sum not exceeding one hundred Rupees.

IX. The Duty 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 accepted, endorsed, transferred, paid, or otherwise negotiated within those Territories where-soever the same may be payable; and the duty so imposed on Bills drawn out of the British Territories in India, may be denoted by adhesive Stamps to be affixed to such Bills as hereinafter directed.

X. 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 shall have been drawn within those Territories.

XI. The holder of any Bill of Exchange drawn out of the British Territories in India, and not having a proper Stamp affixed thereon as herein directed, whether the same be a single Bill or one of a set of two or more Bills, shall, before he shall present the same for acceptance or for payment, or endorse, transfer, or in any manner negotiate such Bill, affix thereto a proper adhesive Stamp for denoting the Duty by this Act charged on the amount of such Bill when drawn singly, and the person who shall present such Bill for acceptance or payment, or who shall endorse, transfer, or in any manner negotiate

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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 Bill 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 manner as to show that the Stamp has been made use of, and so that the same shall not admit of being used again; and if any person shall present for acceptance or for payment, or shall accept, pay, or endorse, transfer, or in any manner 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, every 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 in 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 thereto and cancelled in the manner thereby directed.

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

XII. If any person shall, within the British Territories in India, draw any Bill of Exchange, purporting to be drawn in a set of two or more, and shall not draw at the same time on paper duly stamped as required by this Act the whole number of Bills of which such Bill purports the set to consist, he shall forfeit a sum not exceeding one thousand Rupees.

Penalty for drawing Bills purporting to be drawn in a set of two or more and not drawing the whole number of the set.

XIII. If any person, in order to avoid the payment of the duty prescribed by Schedule A annexed to this Act, shall make or draw any Bill of Exchange bearing a date subsequent to the date on which such Bill is actually made or drawn, or if any person, knowing that such Bill has been so post-dated, shall take or receive such Bill, or shall accept, pay, endorse, transfer, or in any manner negotiate the same, every such person so offending shall forfeit a sum not exceeding five hundred Rupees.

Penalty for drawing, &c., post-dated Bills of Exchange.

XIV. 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

Effect of a Writing not duly stamped.

proceeding

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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, or when an adhesive Stamp shall be allowed to be used, shall bear a Stamp of a value not less than that indicated to be proper for it by the Schedule A annexed to this Act.

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 this Act impressed thereon or affixed thereto.

Proviso.

XV. *Clause 1.*—If any Deed, Instrument, or Writing requiring to be stamped under Section II of this Act, shall have been executed on paper not bearing the proper Stamp, the Collector of Stamp Revenue of the District, if satisfied that the omission or neglect to execute such Deed, Instrument, or Writing on paper bearing the proper Stamp, did not arise from any intention to evade payment of the Stamp Duty prescribed by this Act for such Deed, Instrument, or Writing, or otherwise to defraud the Government, may, on payment of the proper Stamp Duty, or if the Deed, Instrument, or Writing shall be insufficiently stamped, on payment of such sum as with the amount of the Stamp upon such Deed, Instrument, or Writing, shall suffice to complete the prescribed amount and, as a penalty, double the amount required to make up the same, direct that such Deed, Instrument, or Writing be duly stamped; provided that such Deed, Instrument, or Writing be presented to such Collector for the purpose of having the proper Stamp affixed to or impressed upon it within six weeks from the date of its execution. If the

Collector be satisfied that the omission or neglect to execute such Deed, Instrument, or Writing on paper bearing the proper Stamp arose solely from urgent necessity or unavoidable accident, he may remit the penalty prescribed by this Section.

Remission of penalty.

*Clause 2.*—If any Deed, Instrument, or Writing requiring to be stamped under Section II of this Act, which shall have been executed on unstamped or insufficiently stamped paper, shall be brought to such Collector for the purpose of being properly stamped after six weeks from the date of its execution, but within four months from that date, such Collector, if satisfied that the omission or neglect to

Penalty if executed on unstamped or insufficiently stamped paper and brought to be stamped after six weeks of execution, but within four months of that date.

execute



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execute such Deed, Instrument, or Writing on paper bearing the proper Stamp, did not arise from any intention to evade the payment of the Stamp Duty prescribed by this Act for such Deed, Instrument, or Writing, or otherwise to defraud the Government, may, on payment of a sum sufficient to make up the proper amount of Stamp Duty, and as a penalty treble the amount required to make up the same, direct that the requisite Stamp be impressed on such Deed, Instrument, or Writing; or if such Deed, Instrument, or Writing shall not be

Penalty if brought after four months. brought to such Collector until after the expiration of four months from the date of its execution, the requisite Stamp may be ordered to be impressed on payment of the sum required to make up the proper amount of Stamp Duty, and as a penalty twenty times the amount required to make up the same.

*Clause 3.*—It shall be the duty of the Collector of the Stamp Revenue of the District to determine whether the requisite Stamp shall be impressed on any Deed, Instrument, or Writing falling under the last two preceding Clauses, which shall have been executed on unstamped or insufficiently stamped paper.

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

*Clause 4.*—Whenever a doubt shall arise respecting the proper amount of the Stamp to be impressed under this Section on any Deed, Instrument, or Writing, the Collector of Stamp Revenue of the District shall determine the amount of Stamp to be impressed upon such Deed, Instrument, or Writing.

Collector to decide the proper amount of Stamp Duty to be impressed upon any Deed, &c., under this Section.

*Clause 5.*—In any case falling within this Section in which it shall appear to the Board of Revenue or the Chief Controlling Revenue Authority that a Collector of Stamp Revenue has directed an improper Stamp to be impressed upon any Deed, Instrument, or Writing, such Board or other Authority as aforesaid, may, if the Stamp ordered by the Collector to be impressed upon such Deed, Instrument, or Writing shall not have already been impressed thereupon, order the proper Stamp to be impressed upon such Deed, Instrument, or Writing upon payment of the proper amount of Stamp Duty and the penalty to which the holder of such Deed, Instrument, or Writing is liable under Clause 1 or Clause 2 of this Section.

Board of Revenue, &c., may in certain cases order the proper Stamp to be impressed.

*Clause 6.*—The

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*Clause 6.*—The Board of Revenue or other Chief Controlling Revenue Authority may, upon petition, order any penalty imposed under this Section to be mitigated, and, if paid, may order the whole or any part of it to be returned.

Mitigation or return of penalty under this Section.

XVI. The Stamp which shall be impressed under the last preceding Section, shall be taken in any Court of Justice to be the proper Stamp required by this Act for the Deed, Instrument, or Writing on which the same is impressed.

The Stamp impressed under the preceding Section to be taken to be the proper Stamp.

XVII. *Clause 1.*—In any case in which a Stamp might be impressed under Section XV of this Act, a Civil Court may receive in evidence any Deed, Instrument, or Writing not bearing the Stamp prescribed by Schedule A annexed to this Act, on payment into Court of the proper amount of Stamp Duty to be determined by the Court, whose decision on the point shall be final, together with the penalty required by the said Section.

In cases falling under Section XV, Civil Courts may receive in evidence unstamped or insufficiently stamped Deeds, on payment of the proper Stamp Duty and penalty.

*Clause 2.*—An entry of such payment setting forth the amount thereof shall be made in a book to be kept by the Court, and shall also be endorsed on the back of the Deed, Instrument, or Writing, and shall be signed by 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 money (if any) which it has so received, distinguishing between the sums received by way of penalty and the sums received by way of Duty, stating the number and title of the suit, and the name of the party from whom such money was 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 money so received to such Collector or to such person as he may appoint to receive the same. 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. The provisions contained in Clause 6, Section XV of this Act as to the mitigation or payment of penalties paid to the Collector, shall be applicable to penalties paid into Court under this Section.

Procedure on payment under preceding Clause.

XVIII. No Deed, Instrument, or Writing executed on unstamped or insufficiently stamped paper, shall be stamped at any time after the execution thereof, except as hereinbefore provided.

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

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XIX. When in any case other than the cases provided for in Sections XV and XVII of this Act, any person shall entertain any doubt respecting the proper amount of Stamp Duty for any Deed, Instrument, or Writing, he may apply to the Board of Revenue or the Chief Controlling Revenue Authority, either directly or through the Collector of Stamp Revenue of the District, for an adjudication with a view to remove such doubt, and shall, at the same time, pay a fee of ten Rupees, and thereupon such Board or other Authority as aforesaid shall determine the amount of Stamp which such Deed, Instrument, or Writing should bear, and on payment thereof, shall cause such Deed, Instrument, or Writing to be impressed with such Stamp, and an additional Stamp denoting that such adjudication fee has been paid. A Deed, Instrument, or Writing so stamped, shall be received in evidence as properly stamped in any Court of Justice.

Procedure (in cases other than those provided for in Sections XV and XVII) for determining the proper amount of Stamp Duty to be impressed on any Deed.

XX. The cost of transmitting by post any Deed, Instrument, or Writing required to be stamped under any of the foregoing Sections of this Act, 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 Deed, Instrument, or Writing stamped.

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

XXI. The Government shall not be responsible for any loss or damage which shall occur in respect of any Deed, Instrument, or Writing entrusted to the Collector of Stamp Revenue of the District for the purpose of being stamped, and no person employed by the Government in the Stamp Department shall be responsible for any such loss or damage, unless such person shall wilfully, fraudulently, or by gross negligence, cause such loss or damage.

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

XXII. The provisions of Sections XV and XVII of this Act shall not extend to Bills of Exchange or other forms of Orders for money, or to Receipts for money.

Provisions of Sections XV and XVII not to extend to Bills of Exchange, &c.

XXIII. The payment of any penalty under Section XV or Section XVII of this Act shall exempt the person paying the same from any further penalty for any such omission or neglect as is therein described, and if any other such penalty shall already have been imposed, the same shall be taken so far as it goes in reduction of any penalty under the said Sections.

Exemption from further penalties than those prescribed in Section XV or XVII.

XXIV. When



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XXIV. When any Draft or Order for the payment of money on demand chargeable with the Stamp Duty of one anna shall come to the hand of any person unstamped, it shall be lawful for such person to affix thereto the necessary adhesive Stamp and to cancel the same in the manner required by this Act, and upon so doing to charge the Duty against the person who ought to have paid the same, or to deduct such Duty from the sum so directed to be paid, and such Draft or Order shall, so far as relates to the Stamp Duty chargeable thereon, be good and valid; but this shall not relieve any person from the liability to the penalty which he may have incurred by issuing the said Draft or Order unstamped.

Persons receiving unstamped Draft or Order for payment of money on demand, may affix Stamps thereto.

XXV. If any person shall, within the British Territories in India, execute any Policy of Marine Insurance, purporting to be drawn in a set of two, and shall not at the same time execute on paper duly stamped as required by this Act, the two numbers of which such Policy purports the set to consist, every such person so offending shall forfeit a sum not exceeding one thousand Rupees.

Penalty for executing or receiving only one number of a Policy of Marine Insurance purporting to be drawn in a set of two.

XXVI. In modification of so much of Section 98 of the Code of Civil Procedure as declares that on the application of the plaintiff reciting the substance of any agreement, compromise, or satisfaction, in accordance with which a suit is adjusted and disposed of, the Court, if satisfied that such agreement, compromise, or satisfaction has been actually entered into or made, shall grant a certificate to the plaintiff, authorizing him to receive back from the Collector the full amount of Stamp Duty paid on the plaint, if the application shall have been presented before the settlement of issues, or half the amount if presented at any time after the settlement of issues and before any witness has been examined,—it is enacted that if such application shall have been presented before the suit is called up for the settlement of issues, or in suits in which the summons to the defendant shall be for the final disposal of the suit, as directed in Section 41 of the said Code, and in Section IX of Act XLIII of 1860 (*for the establishment of Courts of Small Causes beyond the local limits of the jurisdiction of the Supreme Courts established by Royal Charter*) before the hearing of the suit has commenced, the Court, if satisfied that such agreement, compromise, or satisfaction has been actually entered into or made, shall grant a certificate to the plaintiff, authorizing him to receive back from the Collector

Refund in certain cases of half of the amount of Stamp Duty on plaint in the event of agreement, compromise, or satisfaction.

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Collector half the amount of Stamp Duty paid on the plaint. Provided that no such certificate shall be granted if the adjustment between the parties be such as to require a decree to pass, on which process of execution can be taken out, or in any appealed suit.

XXVII. 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 Schedule A annexed to this Act, 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.

XXVIII. 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 Justice, may be taken, shall receive or attest such affidavit, unless it be written on a Stamp of not less than the value prescribed by the Schedule A annexed to this Act.

XXIX. 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 any Bill of Exchange, Letter of Credit, Draft, Cheque on a Banker or other person, Promissory Note, or other Order or Obligation for the payment of money made or drawn in the British Territories in India (not being a Bond, Instrument, or Writing bearing the attestation of one or more witnesses), shall be borne by the person making or drawing the same.

XXX. Except in any Court of Justice established by Royal Charter, or in any Court of Small Causes established within the local limits of the jurisdiction of any such Court, 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 Government Office, or shall be received or furnished by any public Officer, unless such Instrument or Writing be upon a Stamp of a value not less than that indicated to be proper for it by the said Schedule B.

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Provided that nothing in this Act shall be held to repeal any special provision in the Code of Civil Procedure or in any other Act or Regulation for the use of plain or unstamped paper in any judicial proceeding, unless such provision shall be expressly repealed by this Act.

Proviso.

XXXI. 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.

Effect of provision contained in the Schedules.

XXXII. All questions relating to the valuation of claims for the purpose of determining the amount of Stamp Duty chargeable under Schedule B annexed to this Act on any petition of plaint or appeal, shall be decided by the Court in which such petition of plaint or appeal is filed, subject to any appeal to which the orders of such Court are open.

Decision of questions regarding valuation of claims.

XXXIII. The Governor-General of India in Council may, from time to time, by an order to be published in the Official Gazette, direct that in the whole or in any part of the British Territories in India to be specified in such order, 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 annexed to this Act, or altogether exempt the same, and in like manner, as occasion shall require, cancel or vary such order to the extent of the powers hereby given. Such cancelment or variation shall also be notified in the Official Gazette.

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

XXXIV. The local Government shall appoint Officers for the collection of the Stamp Revenue, and shall assign Districts to such Officers.

Appointment of Officers for collection of Stamp Revenue.

XXXV. All orders passed by the Collectors of Stamp Revenue shall be open to revision by the Board of Revenue or other Chief Controlling Revenue Authority, except orders passed under Section XV of this Act when the Collector shall allow a Deed, Instrument, or Writing not bearing the proper Stamp to have the proper Stamp impressed upon it, and orders passed under Section L of this Act, when the Collector shall allow a new Stamp or the value in money to be given in lieu of any Stamp which shall have been damaged, soiled, or rendered unfit for use. All such orders shall be final and shall not be open to revision.

Orders of Collectors of Stamp Revenue open to revision by Board of Revenue, &c.

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XXXVI. The local Government 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, and what accounts of such Stamps shall be kept by them. The license may be for any time, and may, at any time, be revoked by the authority granting the same.

Licensed Stamp Venders.

XXXVII. 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.

XXXVIII. Every Vender of Stamps shall write on the back of every Stamp which he sells, except adhesive Stamps and Stamps used for Receipts, or for Bills of Exchange, Promissory Notes, Drafts, or other orders for money, Agreements for Loans falling under Article 13 of the Schedule A annexed to this Act, or Bills of Lading, the date of sale, the name of the person to whom the Stamp is issued, and his own ordinary signature, on pain of a fine not exceeding one hundred Rupees.

Endorsement of Stamps by Venders.

XXXIX. Any Vender who shall knowingly write a false name or date on the back of any Stamp which he is required to endorse under the last preceding Section, shall be punished by a fine not exceeding five hundred Rupees, or imprisonment with or without hard labour not exceeding three months, or both.

Penalty for Vender writing a false name or date.

XL. 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.

XLI. 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.

XLII. Any



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XLIII. Any Vender who demands or accepts, for any Stamps, any consideration exceeding the value of such Stamp, shall be punished by imprisonment with or without hard labour 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.

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

XLIII. Any Vender or other person who, after any period which may have been appointed by the Governor-General of India 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.

Illegal sale of old Stamps.

XLIV. If any Vender refuse or omit to render any account required from him, or to permit the Collector of the Stamp Revenue of the District, or any Officer duly authorized by such Collector to inspect his accounts or to examine the store of Stamps in his possession, it shall be lawful for such Collector to proceed against such Vender for the recovery of the value of the balance of Stamps standing against him in the books of such Collector, or for the recovery of the balance of money standing against such 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.

Stamp Vender refusing or omitting to render accounts.

XLV. Any Vender who, upon the determination, revocation, 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 the same, an account of the Stamps entrusted to him for sale on the part of Government, together with any such Stamps remaining, or which ought to be remaining for sale in his hands, and any balance of cash which may be due from him to Government in respect of such Stamps, 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 shall have been guilty, or from such proceeding as by the last preceding Section the Collector of the Stamp Revenue of the District is empowered to adopt for the recovery of the value

Delivery of Stamps, &c., by Vender on determination of his license.



value of any Stamps or balance of cash remaining in the hands of or standing against such Vender.

XLVI. Upon the death of any Vender, the person in possession of such Vender's effects shall, upon demand being made by the Collector of Stamp Revenue of the District, or any Officer duly authorized by him, make over within a reasonable time to such Collector or Officer as aforesaid any Stamps which the deceased Vender shall have received for sale on the part of Government and shall not have sold at the time of his death, and any account kept by such deceased Vender in respect to such Stamps, of which Stamps and accounts such person as aforesaid may have the possession, or be able to obtain the possession, on pain of a fine not exceeding five hundred Rupees.

XLVII. The Collector of Stamp Revenue of the District may call upon the surety of a Vender of Stamps, to make good the value of the balance of Stamps standing against such Vender in the books of such Collector, or the balance of money standing against such Vender in the books of such Collector, and on his failure to do so, may proceed against such surety 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 surety of a person owing Revenue or rent to Government.

XLVIII. 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, or to any Stamp used for a Receipt, Bill of Exchange, Promissory Note, or other Order for money, or to an Agreement for a Loan falling under Article 13 of the Schedule A annexed to this Act, or to a Bill of Lading.

XLIX. If any licensed Vender die, or if his license expire or be revoked, the Stamps in the possession of such Vender, of which, after deducting the percentage or discount allowed, he has paid the amount to Government, may within three months from the date of the death of such Vender, or from the date on which his license expired or was revoked, as the case may be, be brought to the Collector of Stamp

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Stamp Revenue of the District, who shall repay such amount. Provided that such Stamps were actually in the possession of such Vender for the purpose of sale, and were procured by him from the Collector of Stamp Revenue of the District.

L. *Clause 1.*—If any Stamp Paper, after having been obtained in the manner allowed by this Act, shall have become damaged, spoiled, or unfit for use either by any accident happening to the same, or because of some error in the drawing up or copying of any Deed, Instrument, or Writing thereupon, which being discovered before such Deed, Instrument, or Writing shall be finally signed and executed, renders the same of no avail; or when by reason of the death or refusal of the party whose signature may be necessary to effect the transaction intended by such Deed, 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 a Deed, Instrument, or Writing, it has failed of the purpose intended; or if any Deed, Instrument, or Writing duly stamped shall not have been finally executed by reason of any accident having happened to the same, or because of some error in the drawing up or copying thereof having been discovered, the same is rendered of no avail; or if by reason of failure of consideration, the transaction intended by such Deed, Instrument, or Writing cannot be effected, or such transaction has been effected by some other Deed, Instrument, or Writing duly stamped, or in the case of a Promissory Note, Bill of Exchange, or the like, if by non-delivery to the payee or person acting on his behalf, or from other cause, the same is never brought to use, and in the case of a Bill of Exchange, other than a Bill drawn in sets as provided in this Act, if it 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, upon delivery being made of such stamped paper, so damaged, spoiled, or rendered unfit for use, to cause a similar Stamp or Stamps of equal value to be delivered to the owner of such Stamp paper, so damaged, spoiled, or rendered unfit for use, or to his representative, upon payment of the value of the Paper on which the new Stamp shall be impressed. The provisions of this Section shall not extend to any Bill of Exchange drawn in a set, if any one of such set shall have been delivered to the payee, or to any adhesive Stamp.

*Clause 2.*—The owner of any Stamp which shall 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 the same, and if such Collector be of opinion that the application ought to be complied with, he shall deliver or cause to be

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be delivered, subject to the provisions of this Act, to the party or his representative, a Stamp similar or of equal value to that which has been damaged, spoiled, or rendered unfit for use. Provided that the application be made within six months of the period when the Stamp shall have become damaged, spoiled, or rendered unfit for use.

*Clause 3.*—In any case in which, under this Section, a Collector may give a new Stamp in lieu of a Stamp damaged, spoiled, or rendered unfit for use, he may, if he shall see fit, repay to the party making the application the amount of such Stamp in money.

Collector may repay the amount of damaged Stamps instead of giving new Stamps.

LI. *Clause 1.*—From the time when this Act shall come into force, in case of the sale of any land, annuity, or other property, real or personal, moveable or immoveable, not being a share of any Banking Corporation or Joint Stock Company when the same is transferred by simple endorsement, 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. Provided that if the Deed, Instrument, or Writing be framed in accordance with a form prescribed by any Act or Regulation in force and shall not contain such purchase or consideration money, then such purchase or consideration money shall be truly expressed and set forth in words at the foot of such Deed, Instrument, or Writing. 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 such Deed, Instrument, or Writing in respect of the full purchase or consideration money, if the same had been duly expressed in such Deed, Instrument, or Writing, beyond the amount of Duty actually paid for the same.

Conveyance to state truly the amount of the purchase money.

*Clause 2.*—If any person shall knowingly and wilfully insert or set forth in any 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 preceding Clause of this Section.

Penalty if person employed to prepare a conveyance inserts a less sum than the true purchase money.

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LII. 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 of the District or other Officer specially authorized by the Government in that behalf.

Prosecution only to be by Collector of Stamp Revenue, &c.

LIII. Every offence punishable by this Act may be tried by any Officer exercising the powers of a Magistrate or of a Subordinate Magistrate of the 1st Class as defined in the Code of Criminal Procedure, or by a Justice of the Peace.

Offences cognizable by Magistrate or Justice of the Peace.

LIV. If any person sentenced to a fine under the provisions of this Act shall not pay the fine to which he shall be sentenced, it shall be lawful for the Magistrate or Justice of the Peace who passed the sentence to issue his 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.

LIV. A share not exceeding one-half of every fine imposed and recovered under this Act may be awarded by the Magistrate or Justice of the Peace imposing the fine to the informer.

Reward to informers.

LVI. 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; 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 material. The term "Bill of Exchange" includes a Hoondee or any other Instrument of a like nature. The word "Deed" includes every Instrument of the nature of a Deed whether under a Seal or not. The word "Paper" includes Parchment, Vellum, or other similar material. The word "Sheet" denotes a stamped paper or other material of the size prescribed by the Governor-General in Council under Section IV.

Interpretation. "Stamp."

"Value."

"Bill of Exchange."

"Deed."

"Paper."

"Sheet."

Words importing the singular number shall include the plural number, and words importing the plural number shall include the singular number. Words importing the masculine gender shall include females. The word "Month" means a Calendar month. The words "British Territories in India" denote

Number. Gender. "Month." "British Territories in India."

the

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the territories vested in Her Majesty by the Statute 21 and 22 Vic., c. 106, entitled "an Act for the better Government of India."

Commencement of Act.

LVII. This Act shall come into force on the 1st day of June 1862.



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SCHEDULE A.

Containing a specification of the Deeds, Instruments, and Writings which require to be stamped under this Act, and of the proper Stamps for such Deeds, Instruments, and Writings.

		PROPER STAMPS.	
1. Agreement, or any Minute or Memorandum of an Agreement, not being of the nature of a Bond or other Obligation for the payment of money, or of a Conveyance, or of a Deed of Mortgage, Gift, or Dower, and not being otherwise provided for in this Schedule, whether the same be only evidence of a contract or obligatory upon the parties ...		1 Rupee.	
NOTE.—If two or more letters are offered in evidence to prove an Agreement between the parties who shall have written such letters, it will be sufficient if any one of such letters be stamped as an Agreement.			
If the Agreement, or Minute or Memorandum be of the nature of a Bond or other Obligation for the payment of money, or of a Conveyance, or of a Deed of Mortgage, Gift, or Dower ...		The same Stamp as prescribed by this Schedule for such Instrument.	
2. Agreement for an annual or periodical payment not otherwise charged for in this Schedule ...		The same Stamp as for a Bond for the amount of ten years' payment, or of the total sum secured if less.	
3. Agreement, or Minute or Memorandum for a lease, or of the terms and conditions on which any land, house, or other real property is let, held, or occupied ...		The same Stamp as for a Lease for the same property on the same terms and conditions.	
Provided that any lease afterwards made of the same land, house, or other real property in pursuance of such Agreement, Minute or Memorandum, shall be chargeable with a Stamp Duty of 8 Annas only, to be denoted by a Stamp, which shall be affixed to such lease by the Collector of Stamp Revenue of the District upon the production of the Agreement, Minute or Memorandum bearing the proper Stamp, and not otherwise.			
4. Agreement to cultivate, manufacture, produce, provide, or deliver any article in consideration of advance made—		<i>Rupees.</i>	<i>Annas.</i>
If the amount advanced do not exceed 50 Rupees ...		0	1
If it exceed 50 Rupees but do not exceed 100 Rupees ...		0	2
If it exceed 100 Rupees but do not exceed 200 Rupees ...		0	4
If it exceed 200 Rupees but do not exceed 500 Rupees ...		0	8
If it exceed 500 Rupees ...		1	0

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	PROPER STAMPS.
5. Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway Scrip, Share in any Joint Stock Company, or Bill of Exchange to the amount or value of 100 Rupees or upwards ...	} 1 Anna.
EXEMPTIONS.	
Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway Scrip, Share in any Joint Stock Company, or Bill of Exchange, if not of the amount or value of 100 Rupees.	
Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale of any goods or merchandise.	
6. Agreement for the hire of a Steamer for tugging a vessel, if for a single trip within the limits of the Port ...	} 8 Annas.
Beyond the limits of the Port ...	} 1 Rupee.
7. Agreement for service or personal employment by the month or for any longer period—	
If the amount of monthly salary or wages secured by such Agreement do not exceed in value 5 Rupees ...	} 1 Anna.
If the amount so secured exceed 5 Rs. but do not exceed 20 Rs.	4 Annas.
If the amount so secured exceed 20 Rs. but do not exceed 50 Rs.	8 Annas.
In any other case ...	1 Rupee.
EXEMPTION.	
Agreement for service or personal employment for any period less than a month.	
8. Affidavit or solemn declaration not made for the immediate purpose of being filed, read, or used in any Court of Justice, per sheet ...	1 Rupee.
9. Assignment, if not of the nature specified under the head of Conveyance or Settlement, nor specially exempted—	
In any case where the Assignment is of any interest secured by an original Deed, Instrument, or Writing on a Stamp of a value less than eight Rupees ...	} The same Stamp as the original Deed.
In any other case ...	} 8 Rupees.

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PROPER STAMPS.

EXEMPTION.

Transfer by mere endorsement of a Bill of Exchange, Promissory Note, or other Negotiable Instrument; or of a Bill of Lading; and transfer by Assignment of a Policy of Insurance.

10. Bill of Exchange, Letter of Credit, Draft, Cheque, Promissory Note, Hoondie, or other Order or Obligation for the payment of money not being a Bond, Instrument, or Writing bearing the attestation of one or more witnesses—

If payable on demand and bearing the date on which it is made, and if the sum payable exceed twenty Rupees ...

If payable at sight or at any period not exceeding one year after date or sight—

1 anna.

When not exceeding	100 Rupees
When exceeding 100 and not exceeding	250 "
"    250	500 "
"    500	1,000 "
"    1,000	2,500 "
"    2,500	5,000 "
"    5,000	10,000 "
"    10,000	20,000 "
"    20,000	30,000 "

If drawn singly.		If drawn in a set of two, each to be stamped.		If drawn in a set of three, each to be stamped.	
Rs.	As.	Rs.	As.	Rs.	As.
0	1	0	1	0	1
0	3	0	2	0	1
0	6	0	3	0	2
0	12	0	6	0	4
1	8	0	12	0	8
3	0	1	8	1	0
6	0	3	0	2	0
12	0	6	0	4	0
18	0	9	0	6	0

And for every further 10,000 Rupees or for any part of every further 10,000 Rupees, if drawn singly, 6 Rupees in addition; if drawn in a set of two, each to be stamped, 3 Rupees in addition; if drawn in a set of three, each to be stamped, 2 Rupees in addition.

If bearing no date, the same Stamp as if payable at sight, unless any date or period of payment be specified, in which case the same Stamp as prescribed by Article 12 for a Bond of the same amount.

If drawn in a set of more than three, each of the set in excess of three to be stamped as required for each one of a set drawn in a set of three.

If not drawn singly, each of the set shall state that it is drawn in a set of two or three, and shall denote on the face thereof that it is the first, second, or third of the set as the case may be.

If payable at a period exceeding one year after date or sight

11. Bill of Lading of or for any goods to be exported ...

The same Stamp as prescribed by Article 12 for a Bond for the payment of the same amount.  
4 annas for a single Bill, Acknowledgment, or Instrument, or each part of every set of the same.

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			PROPER STAMPS.	
			Rupees.	Annas.
Bill of Sale.—See Conveyance and Mortgage.				
12. Bond or other Obligation for the payment either absolutely or conditionally of any definite or certain sum of money, not otherwise charged for or expressly exempted from the payment of Stamp Duty in this Schedule—				
If for any sum not exceeding	25 Rs.		0	2
Above 25 Rs. and not exceeding	50 "		0	4
" 50 " ditto	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
" 3,000 " ditto	5,000 "		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	1,00,000 "		100	0
And for every further	1,00,000 "		200	0
13. Bond or Agreement for a loan made upon the deposit of Title-Deeds or a Note or other Security of the Government of India, Share, or DeBenture of any Railway or Joint Stock Company, Bill of Lading, Warrant for goods deposited in a Bonded or other Warehouse, or Assignment of any goods, 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 the period of such loan shall not exceed one month.			1	0
If such loan is for a period exceeding one month and not exceeding two months			2	0
If such loan is for a period exceeding two months and not exceeding three months			4	0

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	PROPER STAMPS.
If such loan is for a period exceeding three months ...	The same Stamp as prescribed by Article 12 for a Bond of the same amount.
14. Bond or other Obligation concerning respondentia and bottomry ...	The same Stamp as prescribed by Article 12 for a Bond for the like amount.
15. Bond or other Obligation given as security for the transfer of any Government Security 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 prescribed by Article 12 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.
16. Bond or other Obligation for an annual or any periodical payment, not being interest upon any principal sum secured by the Bond or other Obligation, whether for a fixed or for an indefinite period. ...	The same Stamp as prescribed by Article 12 for a Bond for the payment of a sum equal to ten times the yearly payment, or of the total sum secured, if less.
17. Bond or other Obligation when the amount of the money to be secured is not specified ...	An optional Stamp—See Section XXVII of the Act.
When the amount is limited to a certain sum ...	The same Stamp as prescribed by Article 12 for a Bond for the payment of such limited sum.
18. Bond or other Obligation for the due execution of an office or work, and any other Bond not otherwise specially provided for or expressly exempted from the payment of Stamp Duty by this Schedule ...	An optional Stamp—See Section XXVII of the Act.
19. Bond or other Obligation taken as collateral security with some Deed or Instrument executed on the Stamp prescribed for a Conveyance or Money Bond, 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.
20. Certificate, that is to say, a document denoting or intended to denote the right or title of the holder thereof, or any person, to any Share or Shares or Scrip in any Joint Stock or other Company, or proposed or intended Company; or any Certificate declaring or entitling the holder thereof, or any person, to be or become the proprietor of a Share or Shares or Scrip of or in any such Company ...	1 Anna.
21. Charter-party, or any Agreement or Contract for the Charter or hiring of any sea-going Ship or Vessel ...	2 Rupees.
22. Composition Deed, or other Instrument of Composition between a debtor and his creditor ...	8 Rupees.



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PROPER STAMPS.

23. Conveyance or Deed or Instrument of any kind or description whatsoever, executed for the sale or transfer, for a consideration, of any land, tenement, rent, annuity, or other property, real or personal, moveable or immoveable, or of any right, title, or claim to or upon, or interest in any land, house, rent, annuity, 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 to some other person by his direction—

When the purchase or consideration money therein expressed or denoted shall not exceed one hundred Rupees ...

} 1 Rupee.

Above	Rs.	and not exceeding	Rs.
Above	100	Rs. and not exceeding	200
"	200	" ditto	400
"	400	" ditto	800
"	800	" ditto	1,200
"	1,200	" ditto	2,000
"	2,000	" ditto	3,000
"	3,000	" ditto	4,000
"	4,000	" ditto	5,000
"	5,000	" ditto	7,500
"	7,500	" ditto	10,000
"	10,000	" ditto	20,000
"	20,000	" ditto	40,000
"	40,000	" ditto	60,000
"	60,000	" ditto	80,000
"	80,000	" ditto	1,00,000
And for every further			50,000
Or part thereof			...

Rupees.	Annas.
2	0
4	0
8	0
12	0
20	0
30	0
40	0
50	0
75	0
100	0
150	0
200	0
300	0
400	0
500	0
200	0
100	0

24. Conveyance when the consideration is an annuity ...

} The same Stamp as for a Conveyance when the purchase money is equal to ten times the annuity.

25. Conveyance 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.  
50 Rupees.

If no value appear on the face of the Conveyance ...

26. Conveyance or Transfer of a share of a Banking Corporation or Joint Stock Company, whether by Deed or Endorsement, when the market value of the Share transferred does not exceed 100 Rupees per Share ...

} 4 Annas.

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	PROPER STAMPS.
When it exceeds 100 Rupees and does not exceed 200 Rupees	8 Annas.
When it exceeds 200 Rupees and does not exceed 300 Rupees	12 Annas.
When it exceeds 300 Rupees and does not exceed 400 Rupees	1 Rupee.
and for every 100 Rupees a further Duty of 4 Annas, and for the Conveyance or 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.	
27. CO-PARTNERSHIP.—Deed or other Instrument of—	8 Rupees.
28. COPY.—Copy or Extract of any Deed, Instrument, or Writing attested or certified to be a true copy or extract and furnished for the purpose of being given in evidence in any Civil or Revenue Proceeding or made for the security or use of any person being a party to, or taking any benefit or interest immediately under such Deed, Instrument, or Writing ...	The same Duty as the original when such Duty does not exceed 8 Annas.
If the Duty chargeable on the original exceed 8 Annas, but do not exceed 10 Rupees ...	1 Rupee.
If the Duty chargeable on the original exceed 10 Rupees, but does not exceed 50 Rupees ...	2 Rupees.
If the Duty chargeable on the original exceed 50 Rupees ...	5 Rupees.
NOTE.—Every copy bearing the proper Stamp which shall at any time be offered in evidence shall be deemed to have been made for that purpose.	
29. 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 Deed, Instrument, or Writing, per sheet ...	8 Annas.
30. Copy, attested or certified to be a true copy or made for the purpose of being given in evidence in any Civil or Revenue Proceeding, of any Will, Testament, or Codicil, or of any Probate, or Probate Copy of any Will or Codicil, or of any Letter of Administration, or of any confirmation of any Testament, Testamentary or Dative, or of any part thereof respectively ...	1 Rupee.
31. Copy or Extract of any Deed, Instrument, or Writing annexed to any Deed, Instrument, or Writing ...	The same Stamp as the Deed, Instrument, or Writing from which the copy or extract is made, if of value not exceeding 8 Annas; otherwise 8 Annas per sheet.

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	PROPER STAMPS.
<p>32. Copy, authenticated or certified, of any record, letter, account, statement, report, or other writing furnished to any individual from any Government Office, per sheet ...</p> <p>For copies of Judicial or Revenue Papers given from Courts of Justice, Revenue Officers, &amp;c. ...</p> <p style="text-align: center;">EXEMPTION.</p> <p>Copy of any paper which any Public Officer is required to make or furnish, for which a Stamp is not specially required by this Schedule.</p> <p>33. Counterpart of a lease. ...</p> <p style="text-align: center;">EXEMPTION.</p> <p>Counterpart of a lease executed by a ryot or other actual cultivator of the soil, provided that no fine or premium be paid as part of the same transaction.</p> <p style="text-align: center;">(For Madras).</p> <p>Counterpart of a lease executed between landlord and tenant relative to lands in the Presidency of Madras, subject to the payment of Revenue to Government.</p> <p>A counterpart of a lease includes a kubuleut and the like.</p> <p>34. COVENANT.—Any separate Deed of Covenant made on the sale or mortgage of any immoveable property or of any right or interest therein (the same not being a Deed chargeable with <i>ad valorem</i> Duty under the head of Conveyance in this Schedule) for the conveyance, assignment, surrender, or release of such property, right, or interest, or for the title to or quiet enjoyment, freedom from incumbrance, or further assurance of such property, right, or interest or otherwise by way of indemnity in respect of the same, or for the production of the Title-Deeds, or Muniment of Title relating thereto, or for all or any of those purposes ...</p> <p>35. Deed of Gift or Dower whether to take effect on the instant or at a future period, determinate or indeterminate ...</p> <p>36. Deed of any kind not otherwise charged or expressly exempted from Stamp Duty by this Schedule ...</p> <p>37. Duplicate, or counterpart of any Deed, Instrument, or Writing of any description whatever chargeable with Duty under this Act not otherwise charged for or expressly exempted from Stamp Duty under this Schedule ...</p>	<p>8 Annas.</p> <p>See Schedule B.</p> <p>The same Stamp as for such lease.</p> <p>10 Rupees.</p> <p>The same Stamp as for a Conveyance.</p> <p>1 Rupee.</p> <p>The same Duty as the original when such Duty does not exceed 8 Annas.</p>

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		PROPER STAMPS.			
If the Duty chargeable on the original exceed 8 Annas, but do not exceed 10 Rupees ...		} 1 Rupee.			
If the Duty chargeable on the original exceed 10 Rupees, but do not exceed 50 Rupees ...		} 2 Rupees.			
If the Duty chargeable on the original exceed 50 Rupees ...		5 Rupees.			
Provided that such duplicate or counterpart Stamp shall be affixed by the Collector of Stamp Revenue of the District upon the production of the original Deed bearing its proper Stamp and not otherwise.					
38. EXCHANGE.—Any Deed, Instrument, or Writing whereby any real property shall be conveyed or surrendered in exchange for other property ...		} The same Stamp as for a Conveyance.			
39. LEASE.—Any lease made in perpetuity, or for a term of years, or period determinable with 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 ...		} The same Stamp as for a Conveyance or Deed of Sale for a sum of the amount of such consideration.			
40. Any lease of any land, house, or other real property at a rent, without any payment of any sum of money by way of fine or premium—		When the lease is for a period not exceeding one year.		When the lease is for a period exceeding one year.	
Where the rent calculated for a whole year shall not exceed in value 24 Rupees ...		Rs.	As.	Rs.	As.
Exceeding 24 Rs. but not exceeding 50 Rs. ...		0	4	0	8
" 50 " " 100 "		0	8	0	12
" 100 " " 250 "		0	12	1	0
" 250 " " 500 "		1	0	2	0
" 500 " " 1,000 "		2	0	4	0
" 1,000 " " 2,000 "		4	0	8	0
" 2,000 " " 4,000 "		8	0	16	0
" 4,000 " " 6,000 "		16	0	32	0
" 6,000 " " 10,000 "		24	0	48	0
" 10,000 " " 25,000 "		40	0	80	0
" 25,000 " " 50,000 "		100	0	200	0
and for every additional 25,000 or for any part of every additional 25,000 Rupees ...		200	0	400	0
		100	0	200	0
41. Any lease of any land, house, 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 ...		} The same Stamp as for a lease for a period exceeding one year.			

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	PROPER STAMPS.
<p>42. Any lease of any land, house, or other real property stipulating for a rent, granted in consideration of a fine or premium ...</p> <p style="text-align: center;">EXEMPTIONS.</p> <p>Any lease executed to a ryot or other actual cultivator: provided that no fine or premium be paid as part of the same transaction.</p> <p style="text-align: center;">(For Madras.)</p> <p>Every lease or other engagement executed between landlord and tenant relative to land in the Presidency of Madras, subject to the payment of Revenue to Government.</p>	<p>{ A Stamp of value equal to the joint value of the Stamps for a Conveyance in consideration of the fine, and a lease for the rent.</p>
<p>43. Letter, or Power of Attorney not being of the kinds provided for in Schedule B</p> <p>If the Letter or Power of Attorney be for the performance of one act only and the value of the property to be dealt with be expressed in the Letter or Power and do not exceed 500 Rupees ...</p>	<p>{ 4 Rupees.</p> <p>{ 1 Rupee.</p>
<p>44. 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 <i>ad valorem</i> Stamp under this Act</p> <p>...                  If given for securing any sum of money exceeding 500 Rupees, for which the person giving the same shall then be in actual custody under an arrest on mesne process or in execution ...                  If given as such collateral security as above-mentioned ...</p>	<p>{ The same Stamp as for a Bond.</p> <p>Rupees Annas.                  4 0</p> <p>5 0</p>
<p>NOTE.—For Wakalutnamahs, Mooktarnamahs, and other powers required to be filed for the conduct of suits or proceedings of any kind pending before the Courts of Justice or before the Revenue Authorities</p> <p>...</p>	<p>{ See Schedule B.</p>
<p>45. Letter of license from a creditor to his debtor</p>	<p>{ Rupees Annas.                  8 0</p>
<p>46. MORTGAGE.—Any Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation, or of any Acknowledgment in the nature of a Mortgage, Conditional Sale, Pledge, or Hypothecation of or in respect of any immoveable property with or without possession given or of any personal property without possession given, 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>...</p>	<p>{ The same Stamp as for a Bond for the payment of the amount due or lent.</p>



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	PROPER STAMPS.				
47. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation, or of any Acknowledgment in the nature of a Mortgage, Conditional Sale, Assignment, Pledge, or Hypothecation given for a loan or advance made on the deposit of any personal property ...	The same Stamp as for a Promissory Note.				
48. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation with or without possession given of any immoveable property or of any right, title, or interest therein, intended as security for the transfer of a Government Security, 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 ...	The same Stamp as for a Bond for the payment of the total amount assured, or for the <i>bonâ fide</i> value.				
49. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation with or without possession given of any immoveable property, or of any right, title, or interest therein, given for the security of an Annuity for an indefinite period, such as a Life Annuity ...	The same Stamp as for ten times the annual payment.				
Where it may be stipulated that the amount secured by such Mortgage shall not exceed a certain sum ...	The same Stamp as for a Deed of Mortgage of such limited sum.				
Where the total amount secured by the Mortgage is unlimited	An optional Stamp—See Section XXVII of the Act.				
50. Deed of Mortgage where a Bond shall 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 ...	The same Stamp as for the Bond or other Instrument if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.				
NOTE.—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 ...	The same Stamp as for the principal Deed if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.				
EXEMPTION.					
Letter of Hypothecation accompanying a Bill of Exchange.					
51. MORTGAGED PROPERTY.—Re-conveyance of— ...	The same Stamp as for an Assignment.				
52. MORTGAGED PROPERTY.—Release of an equity of redemption of— ...	The same Stamp as for a Conveyance.				
53. NOTARIAL ACT.—Any Notarial act whatsoever not otherwise charged in this Schedule ...	<table style="margin-left: auto; margin-right: auto;"> <tr> <td>Rupees.</td> <td>Annas.</td> </tr> <tr> <td>2</td> <td>0</td> </tr> </table>	Rupees.	Annas.	2	0
Rupees.	Annas.				
2	0				

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		PROPER STAMPS.							
<p>54. Partition by private Agreement or made by a Public Officer, of an estate or property, real or personal, or in the nature of separation of brotherhood, as amongst Hindoos, for each sharer's copy of the Deed of partition—</p> <p>When the sharer's portion does not exceed one hundred Rupees in value.</p> <p>Exceeding 100 Rs. and not exceeding 200 Rs.</p> <p>„ 200 „ ditto 400 „</p> <p>„ 400 „ ditto 600 „</p> <p>„ 600 „ ditto 800 „</p> <p>„ 800 „ ditto 1,000 „</p> <p>And for every additional four hundred Rupees, or part thereof</p> <p>When the subject of the partition, consisting either wholly or in part of other property than money, and 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. ...</p> <p>55. Policy of Insurance, or other Instrument, by whatever name the same shall be called, whereby an Insurance shall be made upon any life or upon any event depending upon any life or against loss or damage by fire upon any building or property, not of the description mentioned in Article 56—</p> <p>For every sum of one thousand Rupees and also for each and every fractional part of one thousand Rupees ...</p> <p>56. Policy of Insurance of any ship, vessel, sloop, lighter boat, or the like, or of any goods or property on board, or upon the freight of any ship, vessel, sloop, lighter boat, or the like, or upon any other interest relating thereto, or upon any voyage where the premium shall not exceed two per centum on the sum insured.</p>		<p><i>Rupees.</i>    <i>Annas.</i></p> <p>0            8</p> <p>1            0</p> <p>2            0</p> <p>4            0</p> <p>6            0</p> <p>8            0</p> <p>2            0</p>	<p>{ A Stamp of value equal to the joint value 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.</p>						
<p>If the whole sum insured shall not exceed one thousand Rupees</p>		<p><i>Rupees.</i>    <i>Annas.</i></p> <p>0            8</p>	<p>{</p>						
		<table border="1"> <thead> <tr> <th>If executed singly.</th> <th>If executed in sets of two, each to be stamped.</th> </tr> </thead> <tbody> <tr> <td><i>Annas.</i></td> <td><i>Annas.</i></td> </tr> <tr> <td>8</td> <td>4</td> </tr> </tbody> </table>	If executed singly.	If executed in sets of two, each to be stamped.	<i>Annas.</i>	<i>Annas.</i>	8	4	
If executed singly.	If executed in sets of two, each to be stamped.								
<i>Annas.</i>	<i>Annas.</i>								
8	4								

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		PROPER STAMPS.	
<p>If the sum insured exceed one thousand Rupees, for every one thousand Rupees, eight annas if executed singly; and if executed in a set of two, four annas for each number.</p>			
		If executed singly.	If executed in sets of two, each to be stamped.
		<i>Rupees.</i>	<i>Annas.</i>
		1	8
<p>Where the premium shall exceed two per cent. on the sum insured, if the whole sum shall not exceed one thousand Rupees ...</p> <p>If the sum insured exceed one thousand Rupees, for every one thousand Rupees and also for any fractional part of one thousand Rupees whereof the same shall consist, one Rupee if executed singly; and if executed in a set of two, eight annas for each number.</p> <p>If drawn in a set of more than two, each of the set in excess of two to be stamped as required for each one of a set drawn in a set of two.</p> <p>NOTE.—A letter of cover or engagement to issue a Policy of Insurance does not require a Stamp. Provided that, unless such letter or engagement bear the full Stamp prescribed for a Policy of Insurance, no money shall be paid or payable upon it, nor shall it be filed, exhibited, or recorded in any Court in India otherwise than to compel the delivery of a Policy on the prescribed Stamp.</p> <p>Promissory Note.—See Bill of Exchange.</p>			
57. Promissory Note for the payment of any sum by instalments, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain. ...		The same Stamp as for a Bond for the payment of the whole amount.	
58. Protest of any Bill of Exchange or Promissory Note for any sum of money ...		<i>Rupees.</i>	<i>Annas.</i>
59. Protest of any Commander or Master of a vessel ...		2	0
60. Protest, Notice of intention of—of any Commander or Master of a vessel ...		2	0
61. Receipt or discharge given for the payment of money or in acquittal of a debt paid in money or otherwise, when the sum received, discharged, or acquitted, exceeds twenty Rupees ...		0	8
		0	1

PROPER STAMPS.

GENERAL EXEMPTIONS.

Letter sent by post acknowledging the arrival of a Currency or Promissory Note, Bill of Exchange, or any Security for Money.

Receipt or discharge for the rent of land paying Revenue to Government, granted to any ryot or other actual cultivator for the rent of land cultivated by him.

Receipt or discharge written upon any Promissory Note, Bill of Exchange, Draft, or Order for the payment of money, duly stamped.

Receipt or discharge written upon or contained in a Mortgage Deed, or other Security, or a Deed of Conveyance, Settlement, Personal Bond, or other Instrument duly stamped, acknowledging the receipt of the consideration money therein expressed or the receipt of any principal money, interest, or annuity thereby charged.

Receipt given for money deposited in any bank, or in the hands of any Banker, to be accounted for, whether with interest or not, provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for. Provided always that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of any allotment of a share, in respect of a call upon any scrip or share of or in any Joint Stock or other Company or proposed or intended Company, which last mentioned receipt or acknowledgment, by whomsoever given, shall be liable to the Duty charged upon a receipt

- 62. Release to an Executor or Trustee from his trust ...
- 63. Schedule annexed or referred to in any Agreement, Lease, Bond, Deed, or other Instrument, per sheet ...
- 64. Settlement, Marriage Settlement, &c., namely, any Deed or Instrument, whereby any sum of money, or any Government Security or other property, real or personal, shall be settled, or agreed to be settled, upon or for the benefit of any person, in any manner whatsoever ...
- 65. Shipping order for or relating to the conveyance of any goods on board of any ship or vessel ...
- 66. WARRANT. Bonded Warehouse— ...

Rupees.	Annas.
10	0
0	8

The same Stamp as prescribed by Article 12 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 XXVII of the Act.

1 Anna.
8 Annas.

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PROPER STAMPS.

GENERAL EXEMPTIONS.

Any Deed, Instrument, or Writing of any kind made or executed by or on behalf of the Government by any Government Board, Commission, Court, Officer, or Agent.

NOTE.—The foregoing exemption does not extend to any Deed, Instrument, or Writing executed by a Court of Wards, Local Agent, or Officer acting under the authority of any such Court or Agent, or by a Municipal Commissioner or by any Administrator General or a Receiver appointed by any Court; neither does it extend to a sale made for the recovery of an arrear of revenue or rent, or in satisfaction of a decree or order of Court, in any of which cases the purchaser 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 executed on the proper Stamp.

Renunciation of land executed by a Ryot or other actual cultivator of the land to his landlord.

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

NOTE.—(a). 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.

(b). 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 any case, however, where there are more Deeds than one, every other Deed than the principal requires the same stamp as the principal Deed, if of value not exceeding eight Rupees (which shall be the maximum Stamp for collateral Deeds), and every such collateral Deed shall specify by its contents which other is the principal Deed by which the conveyance has been effected, certifying that it is executed on the proper Stamp.



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PROPER STAMPS.

SCHEDULE B.

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

Application.—See Razeenamah.

1. Application presented to the Collector of Customs at any Presidency Town, and application presented to the Municipal Commissioners, or to any Magistrate, or Justice of the Peace, under Act XIV of 1856 (*for the Conservancy and Improvement of the towns of Calcutta, Madras, and Bombay, and the several Stations of the Settlement of Prince of Wales' Island, Singapore, and Malacca*)

1 Anna.

2. Bail or Security Bond, or other Obligation, whether of specified amount, or with a penalty of a specific sum of money, or of indefinite amount, when taken by or by order of any Court of Justice, or by any Revenue Authority ...

Rupees. Annas.  
0 8

EXEMPTION.

Bail Bonds in Criminal cases, Recognizances to prosecute or give evidence, and personal recognizances for appearance or otherwise.

3. Certificate granted under Act XXVII of 1860 (*for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons*) if the debt or other property in respect to which the certificate is granted is sworn not to exceed 500 Rupees ...

4 Rupees.

If exceeding 500 Rupees, but not exceeding 1,000 Rupees ...

8 Rupees.

And for every additional 1,000 Rupees or any part of every additional 1,000 Rupees ...

4 Rupees.

The party to whom such Certificate is granted, or his heir or representative shall, after the expiration of twelve months from the date of such Certificate and thereafter whenever the Court which granted such Certificate shall require him so to do, file a statement of all moneys recovered or realized by him under such Certificate, and if the moneys so recovered or realized shall exceed the amount of the debts or other property as sworn to by the person to whom such Certificate is granted, the Court may cancel the Certificate and order such person to take out a fresh Certificate on

ACT No. X of 1862.

	PROPER STAMPS.	
the Stamp prescribed by this Article for such enhanced amount. In default of furnishing such statement within the time allowed, the Court may cancel the Certificate.		
4. Copy of Decree if passed in any Court below the Sudder Court or in any Revenue Court in any suit in which the value of the claim amounts to fifty Rupees, or in any regular appeal ...	} 1 Rupee.	
If passed in the Sudder Court in any suit or appeal ...	Rupees	Annas.
	4	0
5. Copy of a Judgment or Order not being a Decree if passed by a Court below the Sudder Court or in any Revenue Court ...	} 0      8	
If passed by the Sudder Court ...	1	0
If the Judgment be translated into any other language, application for a copy of the translation may be made on unstamped paper, and a copy of the translation may be given in addition to or in place of the copy of the Judgment, and shall bear the same Stamp.		
EXEMPTION.		
Copy of any Judgment, Decree, or Order, if passed otherwise than on appeal in any Court below the Sudder Court in any suit, or in relation to any suit, or in any Revenue Court, in which the value of the claim does not amount to fifty Rupees when such copy is taken out of the Court making the same.		
6. Copy of any Revenue or Judicial Proceeding or Order not provided for in Article 5 or falling under the exemption to that Article, or copy of any Account, Statement, Report, or the like, taken out of any Civil or Criminal Court or any Revenue Court or Office for use or reference, or when left on Proceedings in place of the original withdrawn—per sheet ...	} Rupees. Annas.	
	0	8
7. Copy of any Deed, Instrument, or Writing, stamped in accordance with Schedule A annexed to this Act when left on Proceedings in place of the original withdrawn ...	} The same Stamp as the original when such Stamp does not exceed 8 Annas; otherwise a Stamp of 8 Annas per sheet.	
EXEMPTION.		
Copy of any such Deed, Instrument, or Writing when the original does not require a Stamp under the said Schedule A.		
Letters of Administration.—See Probate.		
8. Mooktarnamah, Wakalutnamah and other power, filed or		

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		PROPER STAMPS.	
		Ruppes.	Annas.
presented for the conduct of any case in any Court of Justice, or before any Revenue Authority—			
When presented to the Sudder Court	...	2	0
When presented to the Board of Revenue or other Chief Controlling Revenue Authority	...	2	0
When presented to a Commissioner of Revenue, or to a Commissioner of Customs, not being the Chief Controlling Revenue Authority	...		
When presented to any Court, Civil or Criminal, other than the Sudder Court, or to any Collector or other Revenue Officer	...	1	0
	...	0	8
	...		
EXEMPTIONS.			
Mooktarnamahs executed by an Officer or Soldier of the Army.			
No Stamp is required where Counsel is admitted in any case by any Criminal Court to appear on behalf of a prisoner without a written Mooktarnamah.			
9. Petition 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; and petition or application presented to any Civil Court, shall be written upon Stamp Paper of the following value, namely—			
When presented to the Sudder Court	...	2	0
When presented to any Court below the Sudder Court	...	0	8
SPECIAL RULE FOR BENGAL.			
10. Petition of Appeal to the Board of Revenue or other Chief Controlling Revenue Authority	...	2	0
Any other petition or application to the Board of Revenue or other Chief Controlling Revenue Authority	...		
Petition or application not falling within any of the other provisions, or of the exemptions of this Schedule, presented to any other Criminal Court, or to any other Revenue Office	...	1	0
	...	0	8
	...		
GENERAL EXEMPTIONS.			
Petition or application presented to any Moonsiff's Court, or to any Cantonment Joint Magistrate sitting as a Court of Civil Jurisdiction under Act III of 1859 (for conferring Civil jurisdiction in certain cases upon Cantonment Joint Magistrates, and for consti-			

*tuting those Officers Registers of Deeds), or to any Court of Small Causes constituted under Act XLII of 1860 (for the establishment of Courts of Small Causes beyond the local limits of the jurisdiction of the Supreme Courts of Judicature established by Royal Charter) 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 (to amend the law relating to the recovery of Rent in the Presidency of Fort William in Bengal).*

Application 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.

Petition of appeal presented to a Magistrate against the Chowkedary Assessment.

Communication made to a Magistrate in regard to Police matters not intended for record.

Petition to a Collector or Officer making a settlement, relating to matters connected with the assessment of lands, the ascertainment of rights, or to any other matter affecting the settlement of the Government Revenue on land, if presented pending the formation of such settlement.

Petition to a Board or Commissioner of Revenue relating to the same.

Petition, application, charge, or information respecting any crime or offence. Petition from any prisoner, convict, or other person in duress, or under restraint of the Court or its Officers.

**EXEMPTION 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 suits cognizable by Collectors in the Presidency of Bombay.

11. **PLAINT OR APPEAL.**—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—

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				PROPER STAMPS.		
				Rupees.	Annas.	
If the amount or value of the property claimed does not exceed						
			16 Rs.	1	0	
Above	16 Rs. 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	
If the suit be instituted in a Military Court of Requests, or in the Court of a Cantonment Joint Magistrate under Act III of 1859, and the amount or value claimed do not exceed 8 Rupees ...				}	0	4
If it exceed 8 Rupees, but do not exceed 16 Rupees ...					0	8
If it exceed 16 Rupees, but do not exceed 32 Rupees ...				1	0	
If it exceed 32 Rupees ...				{ The same Stamp as for a suit in any other Court.		
In suits for possession instituted under Section XV, Act XIV of 1859 ...				{ A Stamp of one-fourth the value prescribed in the foregoing scale.		
<p>NOTE.—(a). In suits for lands paying Revenue to Government not situate within the Presidencies of Madras and Bombay, if forming one entire Mehal, or a specific portion thereof with a defined jumma subject to revision, the value shall be assumed at the amount of the annual jumma payable to Government on account of the Mehal or portion thereof as aforesaid; and where the land has been assessed in perpetuity, at three times the amount of the annual jumma.</p> <p>(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 produce of the land computed</p>						



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PROPER STAMPS.

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 lands exempt from the payment of Revenue 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 land paying Revenue to Government 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 the Code of Civil Procedure, 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.

SPECIAL RULE FOR THE PRESIDENCY OF BENGAL.

(g). In suits instituted in the Courts of Collectors and Deputy Collectors under Act X of 1859, for the recovery of arrears of Government Revenue or rent of land paying Revenue to Government, or of money in the hands of an Agent of such land, the statement of claim shall be written on paper bearing a Stamp of one-fourth the value prescribed for suits instituted in the Civil Courts, and in all other suits instituted in the Courts of Collectors and Deputy Collectors under the said Act relating to lands paying Revenue to Government the statement of claim shall be written on paper bearing a Stamp of the value of 8 Annas.

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PROPER STAMPS.

12. Probate or Letters of Administration granted by any Court, or Certificate granted under Regulation VIII, 1827 of the Bombay Code (*to provide for the formal recognition of Heirs, Executors, and Administrators, and for the appointment of Administrators and Managers of property by the Courts*) or under Act XL of 1858 (*for making better provision for the care of the persons and property of Minors in the Presidency of Fort William in Bengal.*)

Rupees. Annas.  
4 0

13. Razeenamah, Rufanamah, Soolunamah, or the like, that is to say :—

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

To be charged as in Petitions where Petitions are required to bear a Stamp.

SPECIAL RULE FOR THE PRESIDENCY OF BOMBAY.

Suits cognizable before Collectors under the operation of Chapter VIII, Regulation XVII, 1827 of the Bombay Code (*for the territories subordinate to Bombay, prescribing Rules for the assessment and realization of the Land Revenue, defining the relative rights in the Land and its produce of the Government and the subject, of the superior holder and the tenant; vesting the Collector with judicial powers in cases regarding land, and its rent and produce, and declaring the circumstances under which exemption from the payment of Land Revenue is to be enjoyed*), as modified by Act XVI of 1838, shall be subject to the same rules in regard to Stamps as are in force for the Courts of Civil Judicature.

GENERAL RULE.—If the subject matter of any plaint, written statement, petition, or copy of a Decree or Order cannot be conveniently comprised within one Stamp Paper of the value prescribed by this Schedule, one or more additional pieces of paper may be used bearing a Stamp of the value required for Petitions. This Rule does not apply to copies of Judgments; any additional piece of paper required for such copies do not require to be stamped.