

THE GENERAL STAMP ACT, 1869.

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ACT No. XVIII OF 1869.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 13th August 1869.)

An Act for imposing Stamp Duties on certain Instruments.

CHAPTER I.

PRELIMINARY.

- | | |
|------------------------|--|
| Short title. | 1. This Act may be called 'The General Stamp Act, 1869.' |
| Extent of Act. | It extends to the whole of British India. |
| Commencement of Act. | And it shall come into force on the first day of January 1870. |
| Repeal of enactments. | 2. On and after that day, the enactments specified in the third schedule hereto annexed shall be repealed to the extent specified in the third column of the same schedule. |
| Interpretation-clause. | 3. In this Act and the first and second schedules hereto annexed, unless there be something repugnant in the subject or context— |
- (1.) 'Affidavit' includes every declaration in writing, on oath or affirmation, made before a person authorized by law to administer an oath :
 - (2.) 'Award' includes every decision in writing by an arbitrator or umpire :
 - (3.) 'Bill of Exchange' includes a hundí and every other instrument (except a cheque) whereby a person is ordered to pay to another a specified sum of money :
 - (4.) 'Bill of Lading' includes every instrument signed by the owner of a ship or his agent, acknowledging the receipt of goods therein described, and undertaking

undertaking to deliver them at a port and to a person therein mentioned or indicated :

(5.) 'Bond' includes every instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be :

(6.) 'Bottomry-bond' includes every instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to prosecute her voyage :

(7.) 'Charter-party' includes every instrument (except an agreement for the hire of a tug steamer) whereby a ship or some principal part thereof is let for the specified purposes of the charterer :

(8.) 'Cheque' includes every instrument whereby a bank, banker, or person acting as a banker, is ordered to pay on demand a specified sum of money :

(9.) 'Collector' means, within the limits of the towns of Calcutta, Madras and Bombay, the Collector of Calcutta, Madras or Bombay, and, without those limits, the Collector of a District, and includes Deputy Commissioner or any officer having jurisdiction equivalent to that of a Collector of a District :

(10.) 'Composition-deed' includes every instrument executed by a debtor, whereby the debtor conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors :

(11.) 'Conveyance' means any instrument (except a transfer of a share in a Company or Association, a mortgage-deed, a settlement, a lease, an instrument of reconveyance of mortgaged property, a composition-deed, an instrument of gift, or an instrument of exchange or partition-deed, where no money is paid for equality of exchange or partition) by which property is conveyed *inter vivos* :

(12.) 'Counterpart' means the duplicate of a conveyance, settlement, mortgage-deed or lease, such duplicate not being executed by the grantor, settlor,

tlor, mortgagor or lessor, but by some other party to the instrument : it includes a kabúliyát in cases where a lease has been granted :

(13.) 'Dock-warrant' includes every instrument evidencing the title of any person therein named or his assign, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the company or person in whose custody such goods may be :

(14.) 'Impressed' includes 'printed' and 'lithographed :

(15.) 'Lease' includes every instrument (not being a counterpart) by which one person lets or agrees to let, or takes or agrees to take, immoveable property to or from another :

(16.) 'Letter of Credit' includes every instrument by which one person requests another to give credit to the person in whose favour it is drawn :

(17.) 'Letter of License' includes every agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion :

(18.) 'Mortgage-deed' includes every instrument evidencing a pledge of property for securing the payment of money :

(19.) 'Negotiable instrument' includes Bills of Exchange, Promissory Notes and Cheques :

(20.) 'Notarial act' means any instrument, endorsement, note or entry made or signed by a Notary Public in the execution of the duties of his office, and includes every like instrument, endorsement, note or entry made or signed by a consul, attorney, or other person authorized by law to act as a Notary Public :

(21.) 'Paper' includes vellum, parchment or any other material on which an instrument may be written :

(22.) 'Partition-deed' means any instrument whereby persons interested in immoveable property jointly, or in common, or as co-parceners, or as members

bers of an undivided Hindú family, divide or agree to divide such property in severalty, and includes a batwára :

(23.) 'Policy of insurance' means any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage or liability arising from an unknown or contingent event : it does not include a policy on life :

(24.) 'Power of Attorney' includes every instrument (except a proxy) empowering a person to act in the stead of the person executing it :

(25.) 'Promissory Note' includes every instrument whereby the maker engages absolutely to pay a specified sum of money to another at a time therein limited, or on demand, or at sight :

(26.) 'Property' means property being in British India :

(27.) 'Protest' means a declaration in writing made by a Notary Public, or other person authorized to act as such, attesting the dishonour of a Bill of Exchange or Promissory Note :

(28.) 'Protest of the Master of a ship' includes every declaration of the particulars of her voyage, drawn up by him with a view to the adjustment of losses, or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship :

(29.) 'Proxy' means an instrument whereby a person authorizes another to vote for him at a meeting :

(30.) 'Release' includes every instrument whereby a person renounces a claim upon another person or against any specified property :

(31.) 'Respondentia-bond' includes every instrument securing a loan on the cargo laden or to be laden on board a ship, and making repayment contingent on the arrival of the cargo at the port of destination : and

(32.) 'Settlement' means any instrument (other than a Will) whereby the destination or devolution of moveable or immoveable property is settled or agreed to be settled.

CHAPTER II.

STAMP-DUTIES CHARGEABLE UNDER THIS ACT.

Scheduled duties
chargeable.

4. For every instrument mentioned in the first and second schedules hereto, and executed in British India on or after the first day of January 1870,

or executed out of British India on or after that day, but relating to any property within British India,

there shall be payable to the Government of India, as stamp-duty, the amount indicated in the first or second schedule hereto annexed, to be the proper duty for such instrument.

5. (a).—All instruments chargeable under this Act with the duty of one anna, bills of exchange and promissory notes drawn or made out of British India, and transfers by endorsement of shares of Companies and Associations may (subject to the provisions hereinafter contained) be stamped with adhesive stamps.

Duties how levied.

By adhesive
stamps.

(b).—The stamp on every other instrument chargeable under this Act shall either be impressed on the paper whereon the instrument is written or be otherwise denoted by the Collector or the Superintendent of Stamps in accordance with such rules as the Governor General of India in Council may from time to time prescribe in this behalf.

By impressed
stamps.

Duties by whom
payable.

6. In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne—

1st.—In the case of any instrument mentioned in the first schedule to this Act (other than a policy of insurance, a mortgage-deed, a settlement, a conveyance, a lease, an instrument of exchange or partition-deed where money is paid for equality of exchange or partition, an appraisement or valuation, an award and a copy, duplicate or extract), by the person drawing, making, or executing such instrument :

2nd.—In the case of a policy of insurance, by the insured :

3rd.—In the case of a settlement, by the settlor :

4th.—In

4th.—In the case of a conveyance, mortgage-deed or lease, by the grantee, mortgagor or lessee :

5th.—In the case of a counterpart of a lease, by the lessor :

6th.—In the case of a partition-deed, by the parties thereto in proportion to their respective shares in the property comprised therein : and

7th.—In the case of an exchange where money is paid for equality of exchange, by the person paying such money.

7. The duty imposed by this Act on bills of exchange shall be charge-
Duties on bills of exchange. able (a) on all bills drawn and payable in British India, (b) on all bills drawn in, but payable out of, British India, and (c) on all bills drawn out of, but accepted, or paid, or endorsed, transferred, or otherwise negotiated within, British India.

8. The holder of any bill of exchange or promissory note drawn or
Bills drawn out of British India. made out of British India, and not stamped as required by this Act, shall, before he presents the same for acceptance or for payment, or endorses, transfers, or otherwise negotiates such bill or note, affix thereto the proper adhesive stamp or stamps for denoting the duty with which it is chargeable under this Act.

9. Where interest is expressly made payable by the terms of an instru-
Instruments reserving interest. ment, such instrument shall not be chargeable with a duty higher than that with which it would have been chargeable had no mention of interest been made therein.

10. When the consideration set forth in or the amount secured by any
Consideration expressed in foreign currency. instrument chargeable under this Act is expressed in pounds sterling, pounds currency, francs or dollars, such consideration or amount shall, for the purposes of this Act, be estimated according to the following scale :—

One pound sterling or pound currency is equivalent to ten rupees.

One hundred francs are equivalent to forty rupees.

One Mexican or China dollar is equivalent to two rupees four annas.

One Mauritius dollar is equivalent to two rupees.

II. When

11. When the amount or value of the subject-matter of any bond, mortgage-deed or settlement chargeable under this Act with an *ad valorem* stamp-duty and referred to or mentioned in section six cannot be ascertained, the proper stamp to be borne by such instrument may be determined by the person bound under that section to bear the expense of providing the stamp :

Optional stamps where value of subject-matter is indeterminate.

Provided that, under such instrument, nothing shall be recoverable more than the highest amount or value for which, if stated in an instrument of the same denomination, the stamp actually used under such option would have been sufficient.

12. The whole amount secured for the payment of an annuity, or other sum payable periodically for an indefinite time, by a bond, promissory note, or mortgage-deed shall, for the purposes of this Act, be deemed to be ten times the amount of the payment calculated for one year.

Bond, &c., for payment of annuity.

Where the consideration for a conveyance is an annuity or other sum payable periodically for an indefinite time, such consideration shall, for the purposes of this Act, be deemed to be ten times the amount of the payment calculated for one year.

Consideration an annuity.

13. Where more instruments than one are required for the completion of any transaction involving the execution of a mortgage-deed, settlement, conveyance or lease, the proper stamp required by this Act for such mortgage-deed, settlement, conveyance, or lease, shall be borne by the principal instrument executed in such transaction, and each of the other instruments shall bear a stamp of one rupee.

Several instruments used in a single transaction.

The parties may determine for themselves which of such instruments shall for the purposes of this section be deemed to be the principal instrument : Provided that, where the instruments are liable to different rates of duty under this Act, the instrument liable to the highest of such rates shall be deemed to be the principal instrument.

14. An instrument so framed as to come within two or more of the definitions in section three shall, when the instruments to which those definitions apply are liable to different rates of duty under this Act, be charged with the highest of such rates :

Instruments coming within two or more of the definitions in section 3.

Provided

Provided that when any one instrument purports, for distinct considerations, to convey by way of sale, to lease, to give, or to mortgage two or more subject-matters,

or to convey by way of sale, to lease, or to give one subject-matter and to mortgage another,

such instrument shall be chargeable with the aggregate amount of the duties to which instruments effecting separately each of such conveyances, leases, gifts, or mortgages would be liable under this Act.

Instruments exempt from duty. **15.** Nothing in this Act shall render the following instruments chargeable with duty :—

(1.) Receipt or discharge granted to a cultivator for the rent of land paying revenue to Government, or (in the Presidencies of Madras and Bombay) of inám lands.

(2.) Receipt given for money or securities for money deposited in any bank or in the hands of any banker or person acting as a banker to be accounted for :

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 further, that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share or in respect of a call upon any scrip or share of or in any Company or Association or proposed or intended Company or Association.

(3.) Receipt or discharge endorsed on or contained in any instrument duly stamped according to the law in force in British India at the date of its execution, acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal money, interest or annuity or other periodical payment, thereby secured.

(4.) Transfer by endorsement of a negotiable instrument or a policy of marine insurance or of insurance against fire.

(5.) Letters of hypothecation accompanying a bill of exchange.

(6.) Transfers of securities of the Government of India.

(7.) Bond

(7.) Bond to Government for the due performance of the duties of any salaried office.

(8.) Agreement or memorandum of an agreement for or relating to the sale of goods or merchandize.

(9.) Lease granted to a cultivator, unless a fine or premium be paid in consideration of such lease.

(10.) Counterpart of such lease.

(11.) Surrender of land executed by a cultivator to his landlord.

(12.) Affidavit made for the sole purpose of enabling any person to receive any pension or charitable allowance.

(13.) Copy of any paper which a public officer is by law required to make or furnish in his official capacity.

(14.) Copies made for the private use only of any person having the custody of the original instrument or of his counsel, attorney or vakil.

(15.) Receipt or other instrument executed by or on behalf of Government, in cases where the Government would, but for this exemption, be liable to pay for the stamp thereon.

(16.) Letter of cover or engagement to issue a policy of insurance :

Provided that, unless such letter or engagement bear the stamp prescribed by this Act for such policy of insurance, nothing shall be recoverable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.

16. The Governor General of India in Council may, from time to time, by order published in the *Gazette of India*, reduce or remit in the whole or any part of British India, the duties chargeable under this Act on all or any of the instruments mentioned in the first and second schedules hereto annexed, or on any particular class of such instruments, or on any of the instruments belonging to such class, or on any of the instruments mentioned in the said schedules when executed or granted by or to any particular class of persons, or by or to any members of such class,

and

and may in like manner cancel or vary such order to the extent of the powers hereby given.

Every such cancelment or variation shall be published in the *Gazette of India*.

17. Nothing in this chapter or in the schedules hereto annexed, shall be deemed to affect the stamp-duties chargeable under Act No. XXVI of 1867, section six, or under any other enactment relating to stamps used in judicial proceedings.

Saving of judicial stamp-duties.

CHAPTER III.

UNSTAMPED OR INSUFFICIENTLY STAMPED DOCUMENTS.

18. (a).—No instrument chargeable with stamp-duty shall be received in any court of justice, or by any person having by law or consent of parties authority to receive evidence, as creating, modifying, transferring or extinguishing, or purporting to create, modify, transfer or extinguish, any right or obligation, or as evidence in any civil proceeding,

or shall be acted upon in any such court, or by any such person as aforesaid, or by any public officer,

or shall be registered by any officer acting under any law for the registration of assurances or in any public office,

or shall be authenticated by any public officer,

unless such instrument bears a stamp of a value not less than the amount of the duty with which it is chargeable under the law in force in British India at the time of its execution.

(b).—Every instrument chargeable with stamp-duty shall be admitted in evidence in any criminal proceeding (other than proceedings under chapter XXII of the Code of Criminal Procedure), although it may not have the stamp required by law impressed thereon or affixed thereto.

Except in criminal proceedings.

19. Subject

19. Subject to the provisions contained in section twenty-six, no person taking a bill of exchange or promissory note requiring a stamp under section eight, 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, unless at the time when he so takes it, the proper stamp is affixed thereto and cancelled in manner directed by this Act.

Foreign bill unstamped or with stamp uncanceled.

20. When any instrument chargeable with stamp-duty executed on paper not bearing the stamp required by the law in force in British India at the time of its execution is produced in a Civil Court, the Court, if satisfied that the omission to execute such instrument on paper bearing the proper stamp, did not arise out of any intention to evade payment of the proper duty, and on payment of such duty, or, in the case of an insufficiently stamped instrument, of the sum required to make up the full amount chargeable on such instrument,

Powers of civil courts as to unstamped or insufficiently stamped instruments.

together with a penalty of the following amount (that is to say) :—

if the instrument is produced within one year from the date of its execution, five times, or if it is produced after one year from such date, twenty times, such proper stamp-duty or deficient portion thereof as aforesaid,

Penalty.

shall certify by endorsement on such instrument that the proper stamp-duty has been levied thereon :

Provided that no such penalty shall exceed one thousand rupees.

Such certificate shall be conclusive evidence as to the amount of stamp-duty leviable on such instrument, and the said instrument shall thereupon be admissible as if originally executed on paper bearing the proper stamp. ×

21. (a.)—An entry of every such payment showing the amount thereof shall be made in a book to be kept by the Court, and shall also be endorsed on the instrument in respect of which the payment is made, and such endorsement shall be signed by the presiding officer.

Registration of payments and penalties levied by civil courts.

(b.)—The Court shall at the end of every month make a return to the Collector of the money (if any) which it has so received, distinguishing between the sums received by way of penalty and

Returns to Collector.

and the sums received by way of duty, stating the number and title of the suit, the name of the party from whom the money was received, and the date (if any) and description of the instrument.

(c.)—The Court shall pay over all money so received to the Collector or to such person as he may from time to time appoint to receive the same.

Payments to Collector.

22. If it appear to a Civil or Criminal Court that any instrument filed or exhibited in such Court was executed on unstamped or insufficiently stamped paper with the intention of evading payment of the stamp-duty required by the law in force in British India at the time of its execution, the Court may impound the instrument and send it to the Collector, and he shall thereupon prosecute the offender.

Impounding unstamped instruments in civil or criminal courts.

23. When any instrument is produced before any registering officer, or in any public office other than a Civil or Criminal Court, if it appear to the registering officer or to the head of such public office that the instrument is chargeable with stamp-duty under the law in force in British India at the time of its execution, but that it does not bear a stamp of a value equal to or exceeding the value of the stamp prescribed therefor by that law, he shall impound the instrument, and send it forthwith to the Collector.

Impounding unstamped instruments in public office.

24. (a.)—When any instrument is produced before the Collector, otherwise than for the purpose of obtaining an adjudication under section thirty-nine, or has been sent to him under section twenty-three, he shall either proceed in accordance with the provisions of section twenty, exercising the powers thereby conferred on a Civil Court; or if it appear to him that the instrument was executed on unstamped or insufficiently stamped paper with the intention of evading payment of the proper stamp-duty, he shall prosecute all the persons that have executed the said instrument or such of them as to him may seem fit;

Powers of Collector as to unstamped or insufficiently stamped instruments.

Prosecution.

or if it appear to him that the instrument is properly stamped, or that it is not chargeable with stamp-duty under the law in force in British India at the time of its execution, he shall certify by endorsement thereon that it is properly stamped, or that it is not so chargeable (as the case may be); and he shall thereupon

upon return such instrument to the registering or other public officer by whom it was sent, or to the person by whom it was produced, and, subject to the provision contained in section forty, it shall be deemed to be properly stamped or not chargeable (as the case may be) :

(b.)—Provided that, in any case coming under this section, if the instrument is brought within one year from the date of its execution to the Collector, or other public officer by whom it has been sent to the Collector under section twenty-three, and if the Collector is satisfied that such instrument has not been duly stamped previously to being signed or executed by reason of accident, mistake, inadvertence or urgent necessity, he may remit the whole or any part of the penalty prescribed by section twenty :

(c.)—Provided also that, in any case coming under this section in which an instrument, other than a bill of exchange or promissory note, purports to have been executed out of British India, if the Collector is satisfied that the instrument was so executed, and also that it has been brought to him within the three months next after its arrival in British India, he shall, on payment of the duty with which such instrument would have been chargeable if executed in British India, certify by endorsement thereon that the proper stamp-duty has been levied upon it.

(d.)—Subject to the provision contained in section forty, such certificate shall be conclusive evidence of the amount of stamp-duty leviable on the instrument, which shall thereupon be admissible as if originally executed on paper bearing the proper stamp.

25. When the Collector elects to proceed under section twenty, he shall (if he imposes a penalty), after endorsing on the instrument the certificate thereby directed, or (if he remits the whole of the penalty) after endorsing on the instrument a certificate to that effect, return such instrument to the registering or other public officer by whom it was sent or to the person by whom it was produced.

Subject to the provision contained in section forty, the said instrument shall thereupon be, and be deemed to have been, as valid as if it was originally executed on paper bearing the proper stamp.

In

In case any instrument sent or returned under sections twenty-two, twenty-three, or twenty-four, or the former part of this section, be lost, destroyed or injured during transmission, the Court or officer sending or returning the same shall not be liable for such loss, destruction or injury.

Loss of instruments sent under sections 22, 23, 24 or 25.

26. (a.)—When any bill of exchange, promissory note, cheque or order for the payment of money on demand by any banker or person acting as a banker, chargeable hereunder with the duty of one anna, comes to his hands unstamped, he may affix thereto the necessary adhesive stamp, and cancel the same in the manner required by this Act, and upon so doing, may charge the duty against the person who ought to have paid the same, or deduct such duty from the sum so directed to be paid.

Power to stamp instruments chargeable with one anna.

(b.)—Such bill, note, cheque, or order shall, so far as relates to the stamp-duty chargeable thereon, be valid; but this shall not relieve any person or firm from liability to the penalty which he or it may have incurred by issuing or giving the said bill, note, cheque, or order unstamped.

27. (a.)—Any person, or the agent of any person, from whom money exceeding in amount twenty rupees is due or claimed to be due, and who shall have paid such money, may provide a piece of paper with an adhesive stamp of one anna affixed thereto, and may require of the person entitled to such money, or any agent to whom the same shall have been paid, a receipt for such money and also the value of the said stamp.

Procedure where receipts are required.

(b.)—If any one to whom money shall have been so paid refuses to give such receipt upon demand thereof, or to pay the value of the said stamp thereon, he shall be liable for every such offence to a fine not exceeding one hundred rupees.

Refusal to give receipts.

28. Except as provided in sections eight and twenty-six, no stamp shall be affixed to, or impressed on, any bill of exchange, or promissory note, or any instrument chargeable hereunder with the duty of one anna, subsequent to the execution thereof, nor shall the provisions of sections twenty and twenty-four apply to any such instrument.

After-stamping when inadmissible.

CHAPTER IV.

CHAPTER IV.

CRIMINAL PENALTIES.

29. Any person or firm making, signing or issuing or, except as provided in section twenty-six, accepting, endorsing, paying or receiving payment of any bill of exchange, promissory note, cheque or other similar instrument liable to any of the duties hereby imposed, without the same being duly stamped,

Penalty for executing instrument on paper not duly stamped.

and any person making, executing or signing otherwise than as a witness any other instrument liable to any of such duties without the same being duly stamped,

shall, for every such offence, be liable to fine not exceeding one hundred rupees,

or, if ten times the value of the proper stamp exceeds one hundred rupees, to fine not exceeding ten times such value,

or, where an insufficient stamp has been used, if ten times the deficient amount exceeds one hundred rupees, to fine not exceeding ten times such amount.

30. Any person or firm presenting for acceptance or for payment, or accepting, paying, endorsing, transferring or in any manner negotiating any bill of exchange or promissory note drawn or made out of British India whereon there is not such stamp as is required by this Act, shall be liable for every such offence to fine not exceeding one hundred rupees.

Penalty for presenting, &c., unstamped foreign bills or notes.

31. Any person or firm presenting for acceptance or payment a bill of exchange or promissory note to which an adhesive stamp has been affixed under section eight,

Cancelling stamps on foreign bills by holder.

and any person or firm endorsing, transferring, or in any manner negotiating such bill or note,

shall, before delivering the same out of his or its hands, custody or power, cancel the stamp so affixed,

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.

Any

Any person or firm who or which ought, as directed by this Act, to cancel such stamp in manner aforesaid, and refusing or neglecting so to do, shall be liable for every such offence to fine not exceeding one hundred rupees.

Penalty for failure to cancel such stamps.

32. Any person or firm drawing or executing within British India a bill of exchange or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on paper duly stamped as required by this Act the whole number of bills or policies of which such bill or policy purports the set to consist, shall, for every such offence, be liable to fine not exceeding one thousand rupees.

Penalty for not drawing full number of bills or marine policies purporting to be in sets.

33. Whenever an adhesive stamp is used as hereinbefore authorized, the person making or executing the instrument to which such stamp is affixed shall, before delivering the instrument out of his hands, custody or power, cancel the stamp so used so that it cannot be used again.

Cancellation of adhesive stamp by maker or executant.

Any person making or executing such instrument and failing to cancel the stamp affixed thereto in manner aforesaid shall, for every such offence, be liable to fine not exceeding one hundred rupees.

Penalty for failure to cancel such stamps.

34. (a.)—When any moveable or immoveable property is sold, the full consideration-money directly or indirectly paid or secured, or agreed to be paid or secured, for the same, shall be truly set forth in words at length in the principal or only instrument whereby the property sold is conveyed to, or vested in, the purchaser or in any other person by his direction.

Consideration to be stated.

(b.)—When any property is sold and conveyed subject to any mortgage or bond or other debt, or to any gross or entire sum of money, such debt or sum shall be deemed the consideration-money or part of the consideration-money (as the case may be) in respect whereof the duty chargeable under the first schedule to this Act shall be paid,

Mortgage-money to be deemed purchase-money.

notwithstanding the purchaser is not or does not become personally liable for such debt or sum,

or does not agree to pay the same or to indemnify the seller against the same.

(c.)—If the full consideration-money is not set forth as aforesaid, the purchaser and the seller shall each be liable to fine not exceeding five hundred rupees, and shall also pay a fine of five times the amount of the excess of duty with which such instrument would have been chargeable under this Act, if the full consideration-money had been duly set forth in such instrument, in addition to the duty actually paid for the same.

35. Any attorney, vakíl, pleader, mukhtár or other person employed in or about the preparing of any instrument in or upon which the full consideration-money is hereby required to be truly set forth,

Penalty for not stating consideration.
&c., not inserting true consideration.

or employed for any of the parties thereto in anywise about or relating to the transaction therein mentioned,

who knowingly inserts or sets forth, or causes to be inserted or set forth, in or upon any such instrument any other than the full consideration-money,

shall, for every such offence, pay a fine not less than five hundred rupees and not exceeding five thousand rupees.

Every attorney, vakíl, pleader and mukhtár convicted under this section shall, from the date of such conviction, be disabled to practise as an attorney, vakíl, pleader or mukhtár :

Provided that no person shall be liable to any penalty or disability under this section, unless the duty actually paid for the instrument is less than would have been payable for the same in case the consideration-money had been truly set forth as aforesaid.

36. Whoever abets within the meaning of the Indian Penal Code any offence made punishable by this Act shall be punished with the punishment hereinbefore provided for such offence.

Abetment.

37. All fines imposed under this Act may be recovered, if for offences committed outside the local limits of the towns of Calcutta, Madras and Bombay, in the manner prescribed by the Code

Recovery of fines.

of

of Criminal Procedure, and if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of such towns in force for the time being.

In the case of a firm, the Magistrate imposing the fine may issue a warrant for the levy of the amount by distress and sale of any moveable property belonging to the firm, or to all or any of the members thereof.

38. Whenever an offender is sentenced to pay a fine under this Act, the convicting Magistrate may award any portion not exceeding one-half to the person on whose information the offender has been convicted.

Reward to informers.

CHAPTER V.

JURISDICTION.

39. When any instrument chargeable with stamp-duty under this Act, whether previously stamped or not, is brought to the Collector, and the person bringing it desires to have the opinion of that officer as to the duty with which it is so chargeable, and pays a fee of five rupees, the Collector shall assess and charge the duty to which, in his judgment, the instrument is liable; and upon payment of such duty or of such a sum as, with the duty already paid thereon, is equal to the duty so assessed and charged, and of the penalty, if any, incurred through the instrument having been executed on insufficiently stamped paper, shall certify by endorsement on such instrument that the full duty with which it is chargeable under this Act has been paid.

The instrument shall thereupon be deemed to be duly stamped and shall be receivable in evidence or otherwise in all courts and public offices as if originally executed on paper bearing the proper stamp:

Provided that nothing contained in the former part of this section shall authorize the Collector to make any such endorsement on bills of exchange, promissory notes or instruments chargeable with the stamp-duty of one anna when brought to him on unstamped or insufficiently stamped paper subsequent to the drawing or execution thereof.

40. All

40. All certificates and orders of the Collector under this Act shall be open to revision on appeal or otherwise by the chief controlling Revenue Authority to which the Collector is subordinate :

Revision of Collector's certificates and orders.

Provided that no order passed on such revision shall invalidate any registration or other proceeding previously made or taken of or upon an instrument endorsed by the Collector under section twenty-four or section twenty-five.

41. (a.)—The chief controlling Revenue Authority may state any case coming before it under this Act and refer such case with its own opinion thereon, if the case arise in the Presidency of Fort Saint George or the Presidency of Bombay, to the local High Court, and if it arise in any other part of British India, to the High Court at Fort William.

Reference to High Court.

(b.)—Every such case shall be decided by at least three Judges of the High Court to which it is referred, and in case of difference the opinion of the majority shall prevail.

(c.)—If the High Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue Authority by which it was stated to make such additions thereto or alterations therein as the Court may direct in that behalf.

(d.)—The High Court upon the hearing of any such case shall decide the questions raised thereby and shall deliver its judgment thereon containing the grounds on which such decision is founded ; and it shall send to the Revenue Authority by which the case was stated, a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Revenue Authority shall, on receiving the same, dispose of the case conformably to such judgment.

42. The chief controlling Revenue Authority may, upon petition, remit wholly or in part any penalty imposed under this Act.

Power to remit penalties.

43. All prosecutions in respect of any offence punishable by this Act, shall be instituted and conducted by the Collector or such other officer as the Local Government generally or the Collector specially authorizes in that behalf.

Institution and conduct of prosecutions.

44. Offences

44. Offences punishable under this Act may be tried within the limits of the towns of Calcutta, Madras and Bombay by a Magistrate of Police, and beyond those limits by the Magistrate of the District or a person exercising the powers of a Magistrate (as defined in the Code of Criminal Procedure) or of a Subordinate Magistrate of the first class :

Provided that, in imposing penalties under this Act, no such person shall exceed the limits of jurisdiction prescribed for him by the said Code.

CHAPTER VI.

MISCELLANEOUS.

45. If any person possessing any stamped paper which has been obtained in the manner allowed by this Act or Act No. X of 1862 (*to consolidate and amend the law relating to stamp duties*), or any paper on which the stamp has been denoted by the Collector or the Superintendent of Stamps, does not require the same for use,

or if the paper so possessed becomes spoiled or unfit for use as hereinafter mentioned,

the Collector of the District in which the paper has been purchased may, upon application made to him within one year after such purchase, and upon delivery to him of such paper, refund the amount paid to Government for the same, whether by the applicant or any other person ;

or in case the owner of the paper so spoiled or unfit for use, desires to be supplied with stamped paper of similar or equal value, the Collector may cause such paper to be delivered to him or his agent upon payment of the value of the paper on which the new stamp or stamps shall be impressed.

46. Stamped paper and paper on which the stamp has been denoted by the Collector or the Superintendent of Stamps, shall be held to be spoiled or unfit for use within the meaning of section forty-five when—

by accident happening to the same before any writing thereupon has been finally signed and executed, it is rendered unfit for use ;

OR

or when, because of some error in the drawing up or copying of any writing thereon, discovered before such writing has been finally signed and executed, it is rendered of no avail ;

or when, by reason of death or refusal of the party whose signature may be necessary to effect the transaction intended by such writing, it remains incomplete and of no avail ;

or when, by refusal of any office or trust granted by a writing thereon, it has failed of the purpose intended ;

or when, by reason of failure of consideration, the transaction intended to be effected or evidenced by a writing thereon cannot be effected or evidenced ;

or when the transaction intended to be effected by a writing thereon has been effected by some other instrument duly stamped ;

or when, in the case of a negotiable instrument, such instrument is, by reason of non-delivery to the payee or person acting in his behalf, or other cause, never brought into use ;

or when, in the case of a bill of exchange other than a bill drawn in a set, it has not been presented for acceptance or payment.

47. Where in case of a sale, or an exchange upon which money is paid for equality of exchange, or a lease for a premium, the full consideration-money is not truly set forth in the manner hereby directed, the purchaser, or the person paying money for equality of exchange, or the lessee (as the case may be), or his representative in interest, may sue for and recover back from the seller, or the person receiving such money, or the lessor (as the case may be), or his representative in interest, so much of the consideration-money as is not set forth as aforesaid, or the whole thereof, if no part of the same is so set forth ;

and in such suit, notwithstanding anything hereinbefore contained, the conveyance, instrument of exchange, or lease shall be admissible in evidence.

48. Every Local Government shall frame rules for regulating the sale of stamps and stamped paper required by this Act or by Act No. XXVI of 1867 (to amend the law relating to stamp duties) for determining the persons by whom such sale is to be conducted,

Power to make rules for sale of stamps.

conducted, and for fixing the remuneration of such persons within the territories subject to its control; and may from time to time alter and add to such rules.

Such rules, alterations and additions shall, when approved by the Govern-
Approval and publi-
cation of rules. or General of India in Council, and after publication in the local official Gazette, have the force of law.

Any person appointed to sell such stamps and stamped paper, who know-
Penalty for disobey-
ing rules. ingly disobeys any such rule, shall be punished with simple imprisonment for a term which may extend to six months, or with fine not exceeding five hundred rupees, or with both.

49. When an impressed stamp is used under section five to denote the
Employment of sin-
gle impressed stamp. amount of duty with which any instrument is chargeable, such amount shall be denoted by a single stamp, except when such amount exceeds one thousand rupees, in which case it may be denoted by two or more impressed stamps of which the aggregate amount is the amount so required :

Provided that, when a single impressed stamp of any amount less than one thousand rupees is not procurable on application to the Collector or stamp-vendor appointed under section forty-eight, it shall be lawful, on such officer making a certificate to that effect, for the person requiring such stamp to denote the amount by two or more impressed stamps, of which the aggregate amount is the amount so required.

50. When more stamped papers than one are used under section forty-
Employment of se-
veral stamped papers. nine for an instrument chargeable with stamp-duty under this Act, each paper so used shall contain a part of the instrument.

51. Every Local Government shall cause this Act and the schedules here-
Act to be translated,
indexed and sold
cheaply. to annexed to be carefully translated into the principal vernacular languages of the territories subject to its control.

A full alphabetical index shall be added to every such translation, and the translation and index shall be printed and sold to the public at a price not exceeding four annas per copy.

SCHEDULE I.

Instruments chargeable with ad valorem Stamp-duties.

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.											
	If drawn singly.	If drawn in set of two, for each part of the set.		If drawn in set of three, for each part of the set.		If drawn in duplicate, then for each part.						
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.							
1. BILLOFEXCHANGE PAYABLE OTHERWISE THAN ON DEMAND ...	When the amount of the bill or note does not exceed Rs. 100 ...	0	1	0	0	1	0	0	1	0		
	And when the amount exceeds Rs. 100 but does not exceed Rs. 200 ...	0	2	0	0	1	0	0	1	0		
	" " 200 "	0	3	0	0	2	0	0	1	0		
	" " 300 "	0	6	0	0	3	0	0	2	0		
	" " 600 "	0	9	0	0	5	0	0	3	0		
	" " 900 "	0	12	0	0	6	0	0	4	0		
	" " 1,200 "	0	15	0	0	8	0	0	5	0		
	" " 1,500 "	1	8	0	0	12	0	0	8	0		
	" " 2,500 "	1	8	0	0	12	0	0	8	0		
	For every Rs. 2,500 or part thereof in excess of Rs. 2,500 up to Rs. 10,000	3	0	0	1	8	0	1	8	0	1	0	0
For every Rs. 5,000 or part thereof in excess of Rs. 10,000 up to Rs. 30,000	6	0	0	3	0	0	3	0	0	2	0	0
And for every Rs. 10,000 or part thereof in excess of Rs. 30,000 ...												
2. PROMISSORY NOTE PAYABLE OTHERWISE THAN ON DEMAND ...	When the amount insured does not exceed Rs. 1,000 ...	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
	And for every further sum of Rs. 1,000 insured or for every part thereof	0	4	0	0	4	0	0	2	0	0	2	0
3. POLICY OF INSURANCE ...	When the amount insured does not exceed Rs. 1,000 ...	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
	And for every further sum of Rs. 1,000 insured or for every part thereof	0	4	0	0	4	0	0	2	0	0	2	0

SCHEDULE I—(continued).
Instruments chargeable with ad valorem Stamp-duties.

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
4. *TRANSFER OF A SHARE IN A COMPANY OR ASSOCIATION ...	Rs. A. P. 0 4 0
{ When the amount paid for such share does not exceed Rs. 100 ... For every Rs. 100 of such amount or part thereof in excess of Rs. 100 up to Rs. 1,000 ... And for every Rs. 500 of the same or part thereof in excess of Rs. 1,000 ...	0 4 0
5. BOND FOR ANY SPECIFIED AMOUNT, OTHER THAN AN ADMINISTRATION BOND ...	0 2 0
{ When the amount secured does not exceed Rs. 25 ... When such amount exceeds Rs. 25 but does not exceed Rs. 50 ... " " " 50 " " 100 ...	0 4 0
6. BOTTOMRY-BOND ...	0 8 0
{ For every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000 ... " " " 500 " " 1,000 " " 10,000 ... " " " 1,000 " " 10,000 " " 30,000 ... And for every Rs. 10,000 or part thereof in excess of ...	0 8 0
7. RESPONDENTIA-BOND ...	2 8 0
{ (a). When the amount secured does not exceed Rs. 1,000 ... (b). When such amount exceeds Rs. 1,000 ...	2 8 0
8. CUSTOMS-BOND ...	12 8 0
{ The stamp-duty with which a Bond for such amount is chargeable (No. 5). Five Rupees.	

NOTE.—The stamp-duty chargeable on the instrument marked* may be denoted by an adhesive stamp when the transfer is made by endorsement.

SCHEDULE I—(continued).

Instruments chargeable with ad valorem Stamp-duties.

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
9. INDEMNITY-BOND	
(a). When the amount secured does not exceed Rs. 3,000 ...	... The stamp-duty with which a Bond for such amount is chargeable (No. 5).
(b). When such amount exceeds Rs. 3,000 or is not expressed	... Sixteen Rupees.
10. MORTGAGE-DEED, WHEN POSSESSION OF THE PROPERTY COM- PRISED THEREIN IS NOT GIVEN BY THE MORT- GAGOR AT THE TIME OF EXECUTION ...	
11. INSTRUMENT OF FURTHER CHARGE ON SUCH PROPERTY, WHETHER BY INDORSEMENT OR OTHERWISE ...	... The stamp-duty with which a Bond for the amount secured is chargeable (No. 5).
12. BOND OR MORT- GAGE-DEED FOR THE DUE EXECUTION OF AN OFFICE, OR TO AC- COUNT FOR MONEY RE- CEIVED BY VIRTUE THEREOF...	
(a). When the amount secured does not exceed Rs. 3,000 ...	... The stamp-duty with which a Bond for such amount is chargeable (No. 5).
(b). When such amount exceeds Rs. 3,000 or the amount is not expressed	Sixteen Rupees.

	(a). When the amount of such interest does not exceed Rs. 3,000	(b). In any other case	Rs.	A.	P.	
13. ASSIGNMENT OF ANY INTEREST SECURED BY A BOND OR MORTGAGE-DEED	0	8	0	The stamp-duty with which a Bond for such amount is chargeable (No. 5). Sixteen Rupees.
14. SETTLEMENT	1	0	0	The stamp-duty with which a Bond for the amount or value of the property thereby settled is chargeable (No. 5).
15. CONVEYANCE ...	When the amount paid or secured does not exceed Rs. 50	...	1	0	0	
16. MORTGAGE-DEED, WHEN POSSESSION OF THE PROPERTY COM- PRISED THEREIN IS GIVEN BY THE MORT- GAGOR AT THE TIME OF EXECUTION ...	When such amount exceeds Rs. 50 but does not exceed Rs. 100	...	5	0	0	
	For every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000	...	5	0	0	
	" " 500 " " " 1,000	...	50	0	0	
	" " 1,000 " " " 30,000	...	50	0	0	
17. INSTRUMENT OF FURTHER CHARGE ON SUCH PROPERTY, WHETHER BY INDORSEMENT OR OTHERWISE ...	" " 10,000 " " " 30,000	...	50	0	0	
	" " 20,000 " " " 1,00,000	...	75	0	0	
	
	
18. INSTRUMENT OF EXCHANGE OR PARTITION OF IMMOVEABLE PROPERTY WHEN MONEY IS PAID FOR EQUALITY OF EXCHANGE OR PARTITION	The stamp-duty with which a conveyance for the amount so paid is chargeable (No. 15), in addition to the stamp-duty with which an instru- ment of exchange of im- moveable property or a parti- tion-deed is chargeable under schedule II.

SCHEDULE I—(continued).

Instruments chargeable with ad valorem Stamp-duties.

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
(a). Where the lease is expressed to be for a term of less than one year	{ The stamp-duty with which a Bond (No. 5) for the total amount payable under such lease is chargeable.
(b). Where the lease is expressed to be for a term of not less than one year but not more than three years ...	{ The stamp-duty with which a Bond for the total amount payable under such lease during the first year of the term is chargeable.
(c). Where the lease is expressed to be for a term exceeding three years, or where no term is expressed ...	{ The stamp-duty with which a conveyance for the total amount payable under such lease during the first year of the term is chargeable.
(d). Where the lease is granted in consideration of a fine or premium and where no rent is reserved ...	{ The stamp-duty with which a conveyance for the amount so paid is chargeable.
(e). Where the lease is granted in consideration of a fine or premium and also of a rent ...	{ The stamp-duty with which a conveyance for the amount of the fine or premium is chargeable, in addition to the stamp-duty with which the lease would be chargeable in case no such fine or premium had been paid.

19. LEASE

{ The stamp-duty with which the lease is chargeable (No. 19).

{ (a). Where the amount of stamp-duty chargeable on the lease does not exceed Rs. 16
 (b). In any other case

Sixteen Rupees.

20. SURRENDER OF LEASE

21. APPRAISEMENT OR VALUATION—

OF ANY PROPERTY OR OF ANY INTEREST THEREIN

OR OF THE ANNUAL OR MONTHLY VALUE THEREOF

OR OF ANY REPAIRS WANTED

OR OF THE MATERIALS USED OR TO BE USED IN ANY BUILDING

OR OF ANY ARTIFICER'S WORK

(a). Where the amount of such appraisement or valuation does not exceed Rs. 500

Eight Annas.

(b). Where it exceeds Rs. 500

One Rupee.

(a). Where the amount or value of the property in dispute expressed in such award does not exceed Rs. 500

Eight Annas.

(b). Where such amount or value exceeds Rs. 500, or where no amount or value is expressed in the award

One Rupee.

22. AWARD

SCHEDULE I—(continued).
Instruments chargeable with ad valorem Stamp-duties.

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
<p>(a). If the duty chargeable on the original does not exceed Rs. 5, or if no duty is chargeable on the original ...</p>	Eight Annas.
<p>(b). If the duty chargeable on the original exceeds Rs. 5, but does not exceed Rs. 20... 23. COPY, DUPLICATE OR EXTRACT, ATTESTED TO BE A TRUE COPY, DUPLICATE OR EXTRACT ...</p>	One Rupee.
<p>(c). If such duty exceeds Rs. 20, but does not exceed Rs. 50 ...</p>	Two Rupees.
<p>(d). If such duty exceeds Rs. 50 ...</p>	Four Rupees.

SCHEDULE I—(continued).

Table showing the Stamp-duty chargeable under this Schedule on any Bill of Exchange or Promissory Note, the amount of which does not exceed Rs. 2,00,000.

				PROPER STAMP-DUTY.					
When the amount exceeds		but does not exceed		If drawn singly.		If drawn in sets of two, for each part of the set.		If drawn in sets of three, for each part of the set.	
Rs.	.....	Rs.	100	Rs. 0	A. 1	Rs. 0	A. 1	Rs. 0	A. 1
	100	...	200	0	2	0	1	0	1
	200	...	300	0	3	0	2	0	1
	300	...	600	0	6	0	3	0	2
	600	...	900	0	9	0	5	0	3
	900	...	1,200	0	12	0	6	0	4
	1,200	...	1,500	0	15	0	8	0	5
	1,500	...	2,500	1	8	0	12	0	8
	2,500	...	5,000	3	0	1	8	1	0
	5,000	...	7,500	4	8	2	4	1	8
	7,500	...	10,000	6	0	3	0	2	0
	10,000	...	15,000	9	0	4	8	3	0
	15,000	...	20,000	12	0	6	0	4	0
	20,000	...	25,000	15	0	7	8	5	0
	25,000	...	30,000	18	0	9	0	6	0
	30,000	...	40,000	24	0	12	0	8	0
	40,000	...	50,000	30	0	15	0	10	0
	50,000	...	60,000	36	0	18	0	12	0
	60,000	...	70,000	42	0	21	0	14	0
	70,000	...	80,000	48	0	24	0	16	0

SCHEDULE I—(continued).

Table showing the Stamp-duty chargeable under this Schedule on any Bill of Exchange or Promissory Note, the amount of which does not exceed Rs. 2,00,000,—(concluded).

		PROPER STAMP-DUTY.					
		If drawn singly.	If drawn in sets of two, for each part of the set.	If drawn in sets of three, for each part of the set.			
When the amount exceeds	Rs.	80,000	...	Rs. 90,000	Rs. 54 A. 0	Rs. 27 A. 0	Rs. 18 A. 0
		90,000	...	1,00,000	60 0	30 0	20 0
		1,00,000	...	1,10,000	66 0	33 0	22 0
		1,10,000	...	1,20,000	72 0	36 0	24 0
		1,20,000	...	1,30,000	78 0	39 0	26 0
		1,30,000	...	1,40,000	84 0	42 0	28 0
		1,40,000	...	1,50,000	90 0	45 0	30 0
		1,50,000	...	1,60,000	96 0	48 0	32 0
		1,60,000	...	1,70,000	102 0	51 0	34 0
		1,70,000	...	1,80,000	108 0	54 0	36 0
		1,80,000	...	1,90,000	114 0	57 0	38 0
		1,90,000	...	2,00,000	120 0	60 0	40 0

SCHEDULE I—(continued).

Table showing the Stamp-duty chargeable under this Schedule on Bonds for any sum not exceeding Rs. 4,00,000.

When such sum exceeds				but does not exceed		Proper Stamp-duty.			
Rs.	...	...	...	Rs.	25	Rs.	0	A.	2
	25	...	...		50		0		4
	50	...	...		100		0		8
	100	...	...		200		1		0
	200	...	...		300		1		8
	300	...	..		400		2		0
	400	...	...		500		2		8
	500	...	...		600		3		0
	600	...	...		700		3		8
	700	...	...		800		4		0
	800	...	...		900		4		8
	900	...	...		1,000		5		0
	1,000	...	...		1,500		7		8
	1,500	...	...		2,000		10		0
	2,000	...	...		2,500		12		8
	2,500	...	...		3,000		15		0
	3,000	...	...		3,500		17		8
	3,500	...	...		4,000		20		0
	4,000	...	...		4,500		22		8
	4,500	...	...		5,000		25		0
	5,000	...	...		5,500		27		8
	5,500	...	...		6,000		30		0
	6,000	...	...		6,500		32		8

SCHEDULE I—(continued).

Table showing the Stamp-duty chargeable under this Schedule on Bonds for any sum not exceeding Rs. 4,00,000,—(continued).

When such sum exceeds				but does not exceed		Proper Stamp-duty.		
Rs.		...	...	Rs.		Rs.	A.	0
6,500		...	...	7,000		35		0
7,000		...	...	7,500		37		8
7,500		...	...	8,000		40		0
8,000		...	...	8,500		42		8
8,500		...	...	9,000		45		0
9,000		...	...	9,500		47		8
9,500		...	...	10,000		50		0
10,000		...	...	11,000		52		8
11,000		...	...	12,000		55		0
12,000		...	...	13,000		57		8
13,000		...	...	14,000		60		0
14,000		...	...	15,000		62		8
15,000		...	...	16,000		65		0
16,000		...	...	17,000		67		8
17,000		...	...	18,000		70		0
18,000		...	...	19,000		72		8
19,000		...	...	20,000		75		0
20,000		...	...	21,000		77		8
21,000		...	...	22,000		80		0
22,000		...	...	23,000		82		8
23,000		...	...	24,000		85		0
24,000		...	...	25,000		87		8
25,000		...	...	26,000		90		0

SCHEDULE I—(continued).

Table showing the Stamp-duty chargeable under this Schedule on Bonds for any sum not exceeding Rs. 4,00,000,—(continued).

When such sum exceeds				but does not exceed		Proper Stamp-duty.	
Rs.		...	...	Rs.		Rs.	A.
26,000		...	...	27,000		92	8
27,000		...	...	28,000		95	0
28,000		...	...	29,000		97	8
29,000		...	...	30,000		100	0
30,000		...	...	40,000		112	8
40,000		...	...	50,000		125	0
50,000		..	...	60,000		137	8
60,000		...	...	70,000		150	0
70,000		...	...	80,000		162	8
80,000		...	...	90,000		175	0
90,000		...	...	1,00,000		187	8
1,00,000		...	...	1,10,000		200	0
1,10,000		...	...	1,20,000		212	8
1,20,000		...	...	1,30,000		225	0
1,30,000		...	...	1,40,000		237	8
1,40,000		...	...	1,50,000		250	0
1,50,000		...	...	1,60,000		262	8
1,60,000		...	...	1,70,000		275	0
1,70,000		...	...	1,80,000		287	8
1,80,000		...	...	1,90,000		300	0
1,90,000		...	...	2,00,000		312	8
2,00,000		...	...	2,10,000		325	0
2,10,000		...	...	2,20,000		337	8

SCHEDULE I—(continued).

Table showing the Stamp-duty chargeable under this Schedule on Bonds for any sum not exceeding Rs. 4,00,000,—(concluded).

When such sum exceeds		but does not exceed		Proper Stamp-duty.	
Rs.		Rs.		Rs.	A.
2,20,000	...	2,30,000		350	0
2,30,000	...	2,40,000		362	8
2,40,000	...	2,50,000		375	0
2,50,000	...	2,60,000		387	8
2,60,000	...	2,70,000		400	0
2,70,000	...	2,80,000		412	8
2,80,000	...	2,90,000		425	0
2,90,000	...	3,00,000		437	8
3,00,000	...	3,10,000		450	0
3,10,000	...	3,20,000		462	8
3,20,000	...	3,30,000		475	0
3,30,000	...	3,40,000		487	8
3,40,000	...	3,50,000		500	0
3,50,000	...	3,60,000		512	8
3,60,000	...	3,70,000		525	0
3,70,000	...	3,80,000		537	8
3,80,000	...	3,90,000		550	0
3,90,000	...	4,00,000		562	8

SCHEDULE I—(continued).

Table showing the Stamp-duty chargeable under this Schedule on any Conveyance the consideration-money set forth in which does not exceed Rs. 4,00,000.

When the amount of such consideration-money exceeds				Proper Stamp-duty.	
Rs. ...	...	...	Rs. 50	Rs. 0	A. 8
50	...	...	100	1	0
100	...	...	200	2	0
200	...	...	300	3	0
300	...	..	400	4	0
400	...	...	500	5	0
500	...	...	600	6	0
600	...	...	700	7	0
700	...	...	800	8	0
800	...	...	900	9	0
900	...	...	1,000	10	0
1,000	...	...	1,500	15	0
1,500	...	...	2,000	20	0
2,000	...	...	2,500	25	0
2,500	...	...	3,000	30	0
3,000	...	...	3,500	35	0
3,500	...	...	4,000	40	0
4,000	...	...	4,500	45	0
4,500	...	...	5,000	50	0
5,000	...	...	5,500	55	0
5,500	...	...	6,000	60	0
6,000	...	...	6,500	65	0
6,500	...	...	7,000	70	0
7,000	...	...	7,500	75	0

SCHEDULE I—(continued).

Table showing the Stamp-duty chargeable under this Schedule on any Conveyance the consideration-money set forth in which does not exceed Rs. 4,00,000,—
(continued).

When the amount of such consideration-money exceeds				but does not exceed		Proper Stamp-duty.	
Rs.		...	...	Rs.		Rs.	A.
7,500		...	...	8,000		80	0
8,000		...	...	8,500		85	0
8,500		...	...	9,000		90	0
9,000		...	...	9,500		95	0
9,500		...	...	10,000		100	0
10,000		...	...	11,000		105	0
11,000		...	...	12,000		110	0
12,000		...	...	13,000		115	0
13,000		...	...	14,000		120	0
14,000		...	...	15,000		125	0
15,000		...	...	16,000		130	0
16,000		...	...	17,000		135	0
17,000		...	...	18,000		140	0
18,000		...	...	19,000		145	0
19,000		...	...	20,000		150	0
20,000		...	...	21,000		155	0
21,000		...	...	22,000		160	0
22,000		...	...	23,000		165	0
23,000		...	...	24,000		170	0
24,000		...	...	25,000		175	0
25,000		...	...	26,000		180	0
26,000		...	...	27,000		185	0
27,000		...	...	28,000		190	0
28,000		...	...	29,000		195	0

SCHEDULE I—(concluded).

Table showing the Stamp-duty chargeable under this Schedule on any Conveyance the consideration-money set forth in which does not exceed Rs. 4,00,000,— (concluded).

When the amount of such consideration-money exceeds		but does not exceed		Proper Stamp-duty.	
Rs.		Rs.		Rs.	A. 0
29,000	...	30,000	...	200	0
30,000	...	40,000	...	250	0
40,000	...	50,000	...	300	0
50,000	...	60,000	...	350	0
60,000	...	70,000	...	400	0
70,000	...	80,000	...	450	0
80,000	...	90,000	...	500	0
90,000	...	1,00,000	...	550	0
1,00,000	...	1,20,000	...	625	0
1,20,000	...	1,40,000	...	700	0
1,40,000	...	1,60,000	...	775	0
1,60,000	...	1,80,000	...	850	0
1,80,000	...	2,00,000	...	925	0
2,00,000	...	2,20,000	...	1,000	0
2,20,000	...	2,40,000	...	1,075	0
2,40,000	...	2,60,000	...	1,150	0
2,60,000	...	2,80,000	...	1,225	0
2,80,000	...	3,00,000	...	1,300	0
3,00,000	...	3,20,000	...	1,375	0
3,20,000	...	3,40,000	...	1,450	0
3,40,000	...	3,60,000	...	1,525	0
3,60,000	...	3,80,000	...	1,600	0
3,80,000	...	4,00,000	...	1,675	0

SCHEDULE II.

Instruments chargeable with fixed Stamp-duties.

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
1.—BILL OF EXCHANGE, PROMISSORY NOTE, CHEQUE OR ORDER for the payment on demand of an amount exceeding twenty rupees	
2.—LETTER OF CREDIT	
3.—AGREEMENT OR MEMORANDUM OF AN AGREEMENT relating to the sale of any Government Security, share in a Company or Association, or Bill of Exchange	
4.—CERTIFICATE OR OTHER DOCUMENT purporting to denote the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any Company or Association, or proposed Company or Association, or to become proprietor of shares, scrip or stock in or of any such Company or Association	
5.—NOTE OR MEMORANDUM written in any book or written on a separate paper, whereby any account, debt or demand, or any part of any account, debt or demand therein specified, and amounting to twenty rupees or upwards, is expressed to have been balanced, or is acknowledged to be due	} One Anna.*
6.—SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel	
7.—RECEIPT OR DISCHARGE given for or upon the payment of money, or delivery of goods, in satisfaction of a debt, the amount or value of which money or goods exceeds twenty rupees	
8.—PROXY to vote at any one meeting of—	
(a).—Members of a Company or Association whose stock or funds is or are divided into shares and transferable	
(b).—Municipal Commissioners	
(c).—Justices of the Peace, being a body corporate	
(d).—Proprietors, members or contributors to the funds of any institution	
9.—BILL OF LADING	
10.—DOCK-WARRANT	} Four Annas.

* This duty may be denoted by an adhesive stamp.

SCHEDULE II—(continued).

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY
11.—ANY AGREEMENT OR MEMORANDUM OF AN AGREEMENT not otherwise provided for by this Act : Provided that where two or more letters are offered in evidence to prove any agreement between the parties who shall have written such letters, it shall be sufficient if any one of such letters shall be stamped as an agreement.	} Eight Annas.
12.—NOTICE OF PROTEST by the master of a ship ...	
13.—POWER-OF-ATTORNEY to present for registration — (a).—A single instrument (b).—Any number of instruments required for the completion of a single transaction	} Eight Annas.
14.—AFFIDAVIT not made for the immediate purpose of being produced in any Court	
15.—COLLATERAL INSTRUMENT not otherwise provided for by this Schedule	} One Rupee.
16.—COUNTERPART OF ANY INSTRUMENT chargeable with stamp-duty under this Act: Provided that the counterpart shall not be available unless the Collector or such other officer as he may authorize in that behalf shall certify that the proper stamp-duty on the original instrument has been paid. Such certificate shall be endorsed on the counterpart on the same being produced together with the original instrument, and on the whole being duly executed and duly stamped in other respects	
17.—INSTRUMENT OF DISSOLUTION OF PARTNERSHIP...	} One Rupee.
18.—POWER-OF-ATTORNEY for the performance of a single act when the value of the matter to be dealt with does not exceed five hundred rupees	
19.—POWER-OF-ATTORNEY for the performance of a single act when the value of the matter to be dealt with exceeds five hundred rupees	} Two Rupees.
20.—BOND OR MORTGAGE-DEED executed as a collateral security for the performance of any act, where such performance is secured by some instrument previously executed on stamped paper in accordance with the law in force in British India at the time of its execution	
21.—INSTRUMENT EVIDENCING AN AGREEMENT to secure the repayment on or before the expiration of three months from the date of such instrument of a loan made upon the deposit of title-deeds or other valuable security ...	} Two Rupees.
22.—CHARTER-PARTY	

SCHEDULE II—(concluded).

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
23.—NOTARIAL ACT	} Two Rupees.
24.—PROTEST OF A BILL OF EXCHANGE OR PROMIS- SORY NOTE	
25.—PROTEST OF THE MASTER OR OWNER OF A SHIP	
26.—INSTRUMENT OF CO-PARTNERSHIP	} Four Rupees.
27.—RECONVEYANCE OF MORTGAGED PROPERTY, when the original mortgage-deed has been stamped in accordance with the law in force in British India at the time of its execution	
28.—COMPOSITION-DEED	} Eight Rupees.
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30.—RELEASE	
31.—INSTRUMENT PURPORTING TO CONFER AN AU- THORITY TO ADOPT	
32.—POWER-OF-ATTORNEY not otherwise provided for by this Schedule	
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34.—MEMORANDUM OF ASSOCIATION of a Company	
35.—APPOINTMENT in execution of a power, whether of Trustees, or of property, moveable or immoveable, where made by any writing not being a Will	
36.—DECLARATION OF ANY USE OR TRUST of or concern- ing any property, moveable or immoveable, where made by any writing not being a Will	
37.—INSTRUMENT OF GIFT OF IMMOVEABLE PROPERTY	
38.—INSTRUMENT OF EXCHANGE OF IMMOVEABLE PROPERTY where no money is paid or agreed to be paid for equality of exchange	} One hundred Rupees.
39.—PARTITION-DEED relating to immoveable property where no money is paid or agreed to be paid for equality of exchange	
40.—PETITION FOR LEAVE TO FILE A SPECIFICATION OF AN INVENTION, or for the extension of the term of the exclusive privilege of making, using or selling such invention in India	
41.—ARTICLES OF CLERKSHIP or contract whereby any person shall first become bound to serve as a clerk in order to his admission as an Attorney in any High Court	} Five hundred Rupees.

SCHEDULE III.

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Act XIV of 1840. *	An Act for rendering a written memorandum necessary to the validity of certain promises and engagements by extending to the territories of the East India Company, in cases governed by English law, the provisions of the Statute 9 Geo. IV., cap. XIV.	Section 8.
„ XVIII of 1856.	An Act relating to the administration of the public revenues in the Town of Calcutta.	So much of the preamble as relates to stamp-duty, and section 2.
„ XIX of 1858.	An Act to provide for the authentication of stamped paper issued from the Stamp Office in Calcutta.	The whole.
„ XLI of 1858.	An Act to amend Regulation X. 1829 of the Bengal Code (for the collection of Stamp duties).	The whole.
„ XV of 1859.	An Act for granting exclusive privileges to inventors.	Section 37.
„ X of 1862.	An Act to consolidate and amend the law relating to Stamp duties.	Sections 1 to 25 both inclusive, sections 27, 28, 29, sections 34 to 57 both inclusive, and schedule A.
„ XXVI of 1867.	An Act to amend the law relating to Stamp duties.	Section 5. *

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(Nothing hereinafter contained shall be deemed to have the force of law).

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