

Stamp Rules, 1925

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Stamp Rules, 1925

CHAPTER 1 Preliminary

1. Short Title :-

These rules may be called the Indian Stamp Rules, 1925.

1A. Section 1A :- They extend to the whole of Tamil Nadu including the Kanyakumari District and Shencottah Taluk of the Tirunelveli District and the territories specified in the second Schedule to the Andhra Pradesh and Tamil Nadu (Alteration of Boundaries) Act, 1959 (Central Act 156 of 1959).

2. Definitions :-

In these rules.-

- (a) "The Act" means the Indian Stamp Act, 1899 (II of 1899);
- (b) "Section" means a section of the Act;
- (c) "Schedule" means Schedule I of the Act;
- (d) "Superintendent of Stamps" means the Superintendent of Stamps, Madras or any officer appointed by the Government to perform the functions of "Superintendent of Stamps";
- (e) "Government" means, unless there is anything repugnant in the subject or context, the "Government of Tamil Nadu".

3. Description Of Stamps :-

Except as otherwise provided by the Act or by these rules,-

[(i) That the stamp duty which any instrument is chargeable shall also be paid, by means damping of instrument by use of franking machines and such stamp duty shall be deemed to be the payment of proper duty payable on the instrument for the purpose of the Indian Stamp Act, 1899.]

(ii) A stamp which by any word or words on the face of it is appropriated to any particular kind of instrument, shall not be used for an instrument of any other kind.

(iii) Stamps purchased in Tamil Nadu State shall alone be used for instruments chargeable with duty under the Act as in force in that

State.

(2) There shall be two kinds of stamps for indicating the payment of duty with which instruments are chargeable, namely-

- (a) Impressed stamps, and
- (b) Adhesive stamps.

Footnote:

1. Sub-rule (i) of rule 3 was substituted by G.O. Ms. No 597, CT & PE, dt. 22.12.1997.

CHAPTER 2 Of Impressed Stamps

4. Hundis :-

(1) Hundis, other than hundis which may be stamped with an adhesive stamp under section 11, shall be written on paper as follows, namely:-

(a) A hundi payable otherwise than on demand, but not at more than one year after date or sight and for an amount not exceeding rupees thirty thousand in value, shall be written on paper on which a stamp of the proper value bearing the word "hundi" has been engraved or embossed.

(b) A hundi for an amount exceeding rupees thirty thousand in value payable at more than one year after date or sight, shall be written on paper supplied for sale by the Government to which a label has been affixed by the Superintendent of Stamps, and impressed by him in the manner prescribed by rule 11.

(2) Every sheet of paper on which a hundi is written shall be not less than 22 cm long and 13 cm wide and no plain paper shall be joined thereto.

(3) The provision of sub-rule (1) of rule 7 shall apply in the case of hundis.

5. Promissory Notes And Bill Of Exchange :-

A promissory note or bill of exchange shall except as provided by section 11 or by rule 13 be written on paper on which a stamp of the proper value, with or without the word "hundi" has been engraved or embossed.

6. Other Instrument :-

(1) Every other instrument chargeable with duty shall, except as provided by section 11 or by rules 10, 12 and 13 be written on paper on which a stamp of the proper value, not bearing the word "hundi" has been engraved or embossed.

(2) Every paper, on which the stamp has been engraved or embossed purchased by a person or his duly constituted attorney either by act of parties or by operation of law or by status, shall be used only for the purpose of executing a document in which that person or his duly constituted attorney is a party.

7. Provision Where Single Sheet Of Paper Is Insufficient :-

(1) Where two or more sheets of paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(2) Where a single sheet of paper, not being paper bearing an impressed hundi stamp, is insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument:

Provided that in every such case a substantial part of the instrument shall be written on the sheet which bears the stamp before any part is written on the plain paper subjoined.

8. Ten, Fifteen, Twenty, Twenty-Five And Forty Paise Impressed Stamps :-

The duty on any instrument which is chargeable with a duty of ten paise under the Act, of fifteen paise under Articles 37, 49 and 52 of twenty paise under Articles 19 and 36, of twenty-five paise under Articles 43(b), or of forty paise under Articles 5 and 43(a) of Schedule I, may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps.

Explanation:- With effect on and from the date of commencement of the Tamil Nadu Stamp (Increase of Duties) Act, 1962 (Tamil Nadu Act 8 of 1962), the rates specified in this rule shall stand altered in accordance with the provisions of the said Act, wherever necessary.

9. The Proper Officer :-

The officers specified in Appendix-I and any officer appointed in this behalf by the Government are empowered to affix and impress or perforate labels, and each of them shall be deemed to be the "proper officer" for the purposes of the Act, and of these rules.

10. Affixing And Impressing Of Labels By Proper Officer Permissible In Certain Cases :-

Labels may be affixed and impressed or perforated by the proper

officer in the case of any of the following instruments, namely:-

(i) those specified in Appendix-II, and the counter parts thereof other than instruments on which the duty is less than fifteen paise and;

(ii) those specified in Appendix-III, when written in any European language, and accompanied, if language is not English, by a translation in English: Provided that the Government may direct that this rule shall apply, subject to any conditions which it may prescribe to any of the instruments specified in appendix III, other than Bills of Exchange, when written in any oriental language.

11. Mode Of Affixing And Impressing Labels :-

(1) The proper officer shall, upon any instrument specified in rule 10 being brought to him before it is executed and upon application being made to him, affix thereto a label or labels of such value as the applicant may require and pay for and impress or perforate such label or labels by means of a stamping machine or, a perforating machine, and also stamp or write on the face of the label or labels the date of impressing or perforating the same. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets.

Explanation:- An instrument drawn in the name of several persons of whom only some execute the document, when the intention drawn from the documents is that all should sign, is not a document "executed" within the meaning of this sub-rule.

(2) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to rupees five or upwards, write on the face of the label or labels his initials, and where the duty amounts to ¹[rupees One thousand or upwards] shall also attach his usual signature to the instrument immediately under the label or labels.

(3) Any principal assistants of the proper officer may discharge the functions of the proper officer under sub-rule (2) if empowered by the Government in this behalf.

Footnote:

1. Substituted for the expression "rupees twenty or upwards" by G.O. Ms. No.41, CT (J), dt. 29.4.2003

12. Certain Instrument To Be Stamped With Impressed Labels :-

(1) Instruments executed out of the State and requiring to be

stamped after their receipt in the State other than instruments which, under section 11 or rule 13, may be stamped with adhesive stamps shall be stamped with impressed labels.

(2) Where any such instrument as aforesaid is taken to the Collector under section 18 sub-section (2), the Collector unless he is himself the proper officer, shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof; and the proper officer shall stamp the instrument in the manner prescribed in rule 11 and return it to the Collector for delivery to the person by whom it was produced.

CHAPTER 3 Of Adhesive Stamps

13. Use Of Adhesive Stamps On Certain Instruments :-

The following instrument may be stamped with adhesive stamps namely:-

- (a) Transfers of debentures of public companies and associations.
- (b) Copies of maps or plans, printed copies and copies of or extracts from registers given on printed forms when chargeable with duty under Article 24 of Schedule I.
- (c) Instruments chargeable with stamp duty under Article 5(a) and (b) and 43 of Schedule I.
- (d) Instruments chargeable with stamp duty under Article 47 of Schedule I.
- (e) Instruments chargeable with stamp duty under Articles 19, 36, 37, 49 (a)
- (ii) and (iii) and 52 of Schedule I.
- (f) Instruments of transfer of shares of public companies or associations.
- (g) Bonds executed under any law relating to a Central duty or excise or any rules made thereunder.
- (h) [Deleted]
- (i) Security bonds to be furnished by an appellant or an applicant in revision under the provisions of section 31(5), 33(4), 35(4), 36(5), 36(6) or 38(6) and authorisation to be furnished under section 52 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act I of 1959).

13A. Section 13A :- Notwithstanding anything contained in these rules whenever the stamp duty payable under the Act in respect of any instrument cannot be paid exactly by reason of the fact that the necessary stamps are not in circulation, the amount by which the payment of duty shall on that account be in deficit shall be

made up by the affixing of fifteen paise and ten paise adhesive stamps, such as are described in rule 16, provided that the Government may direct that instead of such stamps, adhesive court fee stamps shall be used for the purpose.

14. Supply Of Deficient Duty On Transfer Of Shares :-

When any instrument of transfer of shares in a Company or Association is written on a sheet of paper on which a stamp of the proper value is engraved or embossed or on which special adhesive stamps of the proper value bearing the words "share transfer" are affixed, and the value of the stamp or stamps so engraved, embossed or affixed is subsequently in consequence of a rise in the value of such shares found to fall short of the amount of the duty chargeable under Article 62(a) of Schedule I, one or more adhesive stamps bearing the word "share transfer" may be used to make up the amount required.

15. Enrolment Of Advocates, Vakils Or Attorneys :-

When adhesive stamps are used to indicate the duty chargeable on entry as an Advocate, Vakil or Attorney on the roll of any High Court, such stamps shall be affixed under the superintendence of a Gazetted Officer of the High Court, who shall obtain the stamp from the Superintendent of Stamps or other officer appointed in this behalf by the Government and account to him for it. Such Gazetted Officer shall, after affixing the stamp, write on the face of it his usual signature with the date thereof.

16. Adhesive Stamps Or Stamps Denoting Duty Of Twenty-Five, Fifteen Or Ten Paise, Etc :-

Except as otherwise provided by these rules, the adhesive stamps used to denote duty shall be the requisite number of stamps bearing the words "India Revenue" and the words "Twenty-five paise" or "Fifteen paise or Ten paise".

17. Special Adhesive Stamps To Be Used In Certain Cases :-

The following instruments when stamped with adhesive stamps shall be stamped with the following" descriptions of such stamps, namely-

(a) Separate instruments of transfer of shares and transfers of debentures of Public Companies and Associations: Stamps bearing the words "Share Transfer".

(b) Entry as an Advocate, Vakil or Attorney on the roll of any High

Court: with stamps bearing the word "Advocates", "Vakil" or "Attorney" as the case may be.

(c) Notarial acts: with foreign bill stamps bearing the word "Notarial".

(d) Copies of maps or plans, printed copies and copies of extracts from registers given on printed forms certified to be true copies; with court fee stamps.

(e) Instruments chargeable with duty under Article 5(a) and (b) or 43 of Schedule I : with stamps bearing the words "Agreement" or "Brokers Note" respectively.

(f) Instruments chargeable with stamp duty under Article 47 of Schedule I with stamps bearing the word "Insurance".

(g) Instruments chargeable with stamp duty under the rules framed under section 8 of the Diplomatic and Consular Officers (Oaths and Fees) Act, 1948 with stamps bearing the word "Consular".

(h) Security bonds to be furnished by an appellant or an applicant in revision under the provisions of sections 31(5), 33(4), 35(4), 36(5), 37(6) or 38(6) and authorisation to be furnished under section 52 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act, I of 1959): with adhesive non-judicial stamps or court-fee stamps.

(i) Authorisation to be furnished under Section 288(1) of the Income Tax Act, 1961 (Central Act 43 of 1961): with adhesive non-judicial stamps or court fee stamps.

(j) Instruments to be used as provisional duty bonds in matters connected with Customs: with stamps bearing the words "Customs".

CHAPTER 4 Miscellaneous

18. Provisions For Cases In Which Improper Description Of Stamps Is Used :-

When an instrument bears a stamp of proper amount but of improper description the Collector may on payment of the duty with which the instrument is chargeable, certify by endorsement that it is duly stamped :

Provided that where the stamp borne on the instrument is a postage stamp and the proper description of stamp is a stamp bearing the words "India Revenue" the Collector shall so certify if the instrument was executed before, and shall not so certify, if it was executed on or after the 1st April 1935.

18A. Section 18A :- Where an instrument is not duly stamped and the deficit stamp duty is paid, a note shall be added on the instrument regarding the payment of deficit stamp duty, if a certificate contemplated under section 42 could not be added.

19. Evidence As To Circumstances Of Claim To Refund Or Renewal :-

The Collector may require any person claiming a refund or renewal under Chapter V of the Act, or his duly authorised agent, to make an oral deposition on oath or affirmation or to file an affidavit, setting forth the circumstances under which the claim has arisen, and may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or affidavit.

19A. Furnishing Of Affidavit Regarding Instrument Executed Out Of India :- The Collector may require any person or his duly authorised agent presenting an instrument executed out of India for stamping under Sec. 18 or for opinion under section 31 to furnish an affidavit or other evidence as to the date of its first receipt in India.

[G.O. Ms. No. 2133, Rev. dated 19.8.1964].

20. Payment Of Allowances In Respect Of Spoiled Or Misused Stamps Or On The Renewal Of Debentures :-

When an application is made for the payment under Chapter V of the Act, of an allowance in respect of a stamp which has been spoiled or misused for which the applicant has no immediate use or on the renewal of a debenture, and an order is passed by the Collector sanctioning the allowance or calling for further evidence in support of the application, then, if the amount of the allowance or the stamp given in lieu thereof is not taken, or if the further evidence required is not furnished, as the case may be, by the applicant within one year of the date of such order, the application shall be struck off and the spoiled or misused stamp (if any) sent to the Superintendent of Stamps or other officer appointed in this behalf by the Government for destruction.

21. Mode Of Cancelling Original Debenture On Refund Under S.55 :-

When the Collector makes a refund under section 55 he shall cancel

the original debenture by writing on or across it the word "cancelled" and his usual signature with the date thereof.

22. Rewards :-

On the conviction of any offender under the Act, the Collector may grant to any person who appears to him to have contributed thereto, a reward not exceeding such sum as the Government may fix in this behalf.

APPENDIX 1

Appendix I

"Proper Officers" within the meaning of rule 9:-

1. The Superintendent of Stamps, Madras, the Assistant Superintendent of Stamps, Madras and during the absence of the Assistant Superintendent of Stamps, Madras, on leave any Sub-Treasury Officer, who is placed incharge of the post of the Assistant Superintendent of Stamps, Madras.
2. All Treasury Officers and in the absence of a Treasury Officer, on leave the Assistant Treasury Officer, who is placed incharge of the Treasury Officer concerned.
3. The Sub-Treasury Officer, Tuticorin and in his absence on leave, the officer who is placed incharge of the post of Sub-Treasury Officer, Tuticorin.
4. The Principal, Cadet Training School, Adyar in regard to agreements executed by a cadet of the school or by his father or guardian, regarding the cadets obligation to remain in the School until the end of the course.
5. Divisional or Branch Managers of the Life Insurance Corporation of India in respect of agreements of the Life Insurance Corporation.
6. All Sub-Treasury Officers and in the absence of a Sub-Treasury Officer, the officer who is placed incharge of the post of the Sub-Treasury Officer concerned.
7. Managers and Agents of the Nationalised Banks and the State Bank of India and its subsidiaries.
8. Joint and Deputy Managers of the Reserve Bank of India, Madras, in respect of agreements of the Reserve bank of India.
9. All Sub-Registrars (including District Registrars acting as Sub-Registrars in the upgraded Sub-Registry offices).

APPENDIX 2

Appendix II

List of instruments referred to in rule 10(i) Number of Articles in Schedule I

1. Administration Bond 2
2. Affidavits 4
3. Appointments made in execution of a power 7
4. Articles of Association of Company 10
5. Articles of Clerkship 11
6. Bills of Lading 14
7. Charter of Parties 20
8. Declaration of Trust 64-A
9. Instruments evidencing an agreement 6 relating to (1) the deposit of title deed of instruments constituting or being evidence of the title to any property whatever (other than a marketable security) or (2) the pawn or pledge or hypothecation of movable property
10. Leases partly printed or lithographed in an 35 oriental language: When the written matter does not exceed one-fourth of the printed matter
11. Memoranda of Association of Companies 39
12. Mortgages of Crops 41

13. Notes of protest of masters of Ships 44
14. Revocations of trusts 64-B
15. Share warrants issued by a 59 company in accordance with section 114 of the Companies Act, 1956 (Act 1 of 1956)
16. Warrants for goods 65
17. Note or Memorandum 43(b) when the duty payable exceeds fifty paise
18. Transfers of the descriptions 62(a & b) mentioned in Article 62(a) and (b) of Schedule I when the duty payable exceeds Rs.30.

APPENDIX 3

Appendix III

List of instruments referred to in rule 10(ii) Number of Articles in Schedule I

1. Agreements or memoranda of 5 agreements which, in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed.
2. Instruments engrossed on parchment and written in the English style which in the opinion of such officer cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed.
3. Awards 12
4. Bills of Exchange payable otherwise 13(b) & (c) than on demand and drawn in Sets
5. Bonds 15, 16, 26, 34 56 & 57
6. Certificate of sale 18
7. Composition deeds 22
8. Conveyances 23
- 8-A. Debentures 27
9. Instruments imposing a further 32 charge on mortgaged property
10. Instruments of apprenticeship 9
11. Instruments of Co-partnership 46-A 12. Instruments of dissolution of 46-B partnership
13. Instruments of exchange 31
14. Instruments of gift 33
15. Instruments of partition 45
16. Leases 35
17. Letters of Licence 38
18. Mortgage deeds 40
19. Powers of Attorney 48
- 19-A. Promissory notes payable 49(b) otherwise than on demand
[SRO A-314/82, dated 19.11.1982]
20. Reconveyance of mortgaged 54 property
21. Releases 55
22. Settlements 58
23. Transfers of the description 62(c) (d) & (e) mentioned in Articles 62, clauses (c)(d)(e) of Schedule I