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M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 345 Press ~~Mis.~~

365. 366

Dated 17. 2. 1862

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 17th February 1862.

No. 365. Read the following Extract from the Proceedings of the Government of India in the Financial Department, under date the 7th February 1862, No. 844.

Read the undermentioned papers :—

Letter from the Chief Secretary to the Government of Bombay, No. 5,316, dated 12th December 1861, forwarding copy of a letter from the Chamber of Commerce at that Presidency, representing that it is desirable that before the new Stamp Law is enacted, the Chamber should have an opportunity given them of expressing an opinion upon such clauses of the existing Law as appear to require modification.

Endorsement Financial Department, No. 14,639, dated 28th December 1861, forwarding the above mentioned letter to the Honorable H. B. HARINGTON, for consideration.

Letter from the Honorable H. B. Harington in reply dated 5th instant.

Bill to consolidate and amend the Law relating to Stamp Duties.

From the Honorable H. B. HARINGTON, Member of the Council of the Governor General of India for making Laws and Regulations, to C. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department, dated Fort William, 5th February 1862:—

SIR,

1. I have the honor to acknowledge the receipt of your Office Memorandum No. 14,639, dated the 28th December last, forwarding for my consideration copies of a letter from the Acting Chief Secretary to the Government of Bombay, and of its enclosure from the Secretary to the Bombay Chamber of Commerce, on the subject of the Bill to amend the Law relating to Stamp Duties, and requesting me to state whether, with a view to save delay in the passing of the Bill, copies of the Bill containing such amendments of the existing Law as are now proposed, might not at once be sent to the Governments of Madras and Bombay, for the purpose of those Governments consulting their respective Chambers of Commerce and obtaining suggestions on the Bill from them.

2. I should have done myself the honor of replying on an earlier date to the Memorandum, now acknowledged, but previously to giving any opinion on the point mentioned therein, I considered it desirable to ascertain what course the Council would determine to adopt in respect to the Bill referred to.

3. I entertained a hope that the Council would consent to take up the Bill at the stage at which it was left by the late Legislative Council, but on being informed that the Bill must be introduced into the Council, as at present constituted, as a new Bill, I gave notice on the day on which the first meeting of the Council was held, that at the next meeting of the Council, I should move for leave to introduce the Bill. The motion was made accordingly, and leave having been given, the Bill was introduced to-day and referred to a Select Committee composed as in the margin.* The Bill would have been introduced at an earlier meeting of the Council but there were some delay, which was unavoidable, in its translation for the use of the Native members.

* Honorable Messrs. Laing, Ritchie, Harington, Forbes, Erskine, Fitz William, Cowie and Rájá Binkar Rao Ragonatha Bahadore.

4. Under a suspension of the rules for the conduct of business in the Council, the Bill will not be published immediately, and the Select Committee have been instructed to make their report in one month. I proposed a fortnight, but it seemed to be the general opinion that a fortnight would be too short a time.

5. It is, I believe, the wish of the Government that the Bill should come into operation from and after the 1st May next. There will therefore be very little time for the publication of the Bill after it shall have been settled by the Select Committee, and I am disposed to think that, as suggested in the Office Memorandum under acknowledgment, it might be desirable at once to send copies of the Bill to the Governments of Madras and Bombay with instructions to communicate the Bill to their respective Chambers of Commerce, and to invite suggestions from them. The same course might be adopted in respect to the Government of the Lower Provinces of Bengal and the Chamber of Commerce at Calcutta.

6. I may mention that the Bill which was introduced into the late Legislative Council in the month of August last, contained all or nearly all of the most important alterations which are proposed to be made in the existing Law relating to Stamp Duties and as that Bill was published so far back as September or October last in the Official Gazettes of the three Presidencies, ample time has been afforded to the Chambers of Commerce at the Presidency Towns and to the community generally to make themselves acquainted with the provision of the Bill, to state their objections to any parts of the Bill, and to offer any suggestion for its improvement. I may add that when I was at Madras in October last, I begged the attention of the Chief Secretary to the Government of Madras to the Bill as published in the Gazette of that Presidency, and he promised to communicate at once with the Board of Revenue and through the Board with the Chamber of Commerce at Madras, and to inform me if they proposed any amendments in the Bill. Not having heard from Madras, I conclude that the Chamber of Commerce there, have no alterations to propose in the Bill.

7. The Chamber of Commerce at Bombay, in their letter of which a copy has been forwarded for my information, allude to the Bill, which was introduced into the late Legislative Council in August last, but though they bring some charges of a general nature against the existing Law, which they declare has been found most cumbrous and inconvenient in its working, they take no exception to any part of the Bill which was before them at the date of their letter, and it may therefore be inferred that they approve of its provisions. I may notice here that the further modifications in the existing Law which are proposed in Schedule A. of the Bill now before the Council are, with only two or three exceptions, in favor of the public and especially of the commercial classes. I trust that the present Bill when it leaves the hands of the Select Committee to which it has been referred, will not be found open to the charges which the Bombay Chamber of Commerce have brought against the existing Law.

8. I cannot of course say what alterations will be proposed in the Bill by the Select Committee, but I am disposed to think that they will not consider it necessary to suggest any very material changes. The Select Committee may possibly think that the relaxation of the present Law contained in Clause I., Section XIV. of the Bill goes too far, and that to prevent abuse some slight penalty should be imposed in respect of Deeds falling under that Clause to the extent say of a double stamp. They may also consider the first Clause of Article 7, Schedule A. which is a new Clause too favorable to Bankers, or they may propose that it should be made even more favorable by substituting thirty days for fifteen days; further they may propose that in order to guard against abuse Inland Bills should be allowed to be drawn in sets of two only, instead of its being optional with the drawers to draw such Bills in sets of three; the modification of the note in respect to Banks when employed in transacting Government business may likewise be deemed advisable. These portions of the Bill will certainly raise a discussion in the Select Committee, and I venture to suggest that the attention of the Chambers of Commerce at the Presidency Towns should be particularly directed to them.

9. The attention of the Sudder Courts at the three Presidencies should also, I think, be requested to the modification of the existing Law proposed in Section XXIV of the Bill, in regard to suits which are compromised or adjusted.

10. The Bombay Chamber of Commerce will observe that the suggestion received from Bombay, in respect to the duty which should be charged on the transfer of a share of a Banking Corporation or Joint Stock Company by endorsement, has been adopted in the present Bill.

(A true Copy.)

(Signed) C. H. LUSHINGTON,
Secretary to the Government of India.

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1. Ordered that a copy of Mr. Harington's letter and of the Bill be forwarded to the Governments of Bombay, Madras and Bengal for information and for communication of the Bill to the respective Chambers of Commerce for their suggestions, as recommended in paragraph 5 of Mr. Harington's letter; the attention of the Sudder Courts being at the same time drawn to the modifications referred to in paragraph 9 of the same letter.

2. Ordered also that the local Governments be requested to submit their own observations on the subject, when forwarding those which the Chambers of Commerce and Sudder Courts might lay before those Governments.

3. Ordered further that a copy of the foregoing Resolution be forwarded to the Government of Madras for guidance, with a request that the observations called for, may be despatched by the steamer expected at Calcutta about the end of this month.

(A true Extract.)

(Signed) C. HUGH LUSHINGTON,
Secretary to the Government of India.

No. 366. ORDER THEREON, 17th February 1862, No. 345.

1. Ordered to be forwarded to the Court of Sudder Adálat, the Board of Revenue and the Chamber of Commerce for such suggestions as they may have to offer on the Bill for consolidating and amending the Law relating to Stamp Duties received with the above resolution They will be requested to submit their views at an early date to enable the Government to dispatch their report to the Government of India by the steamer leaving Madras on or about the 26th instant.

2. With reference to paragraph 6 of the Honorable H. B. Harington's letter accompanying the said Resolution, the Government observe that the submission to the Supreme Government of the Proceedings of the Board of Revenue, dated 11th December 1861, No. 693, embodying their own views and those of the Chamber of Commerce on the Draft Bill published in the "Fort Saint George Gazette" of the 11th October last, has been delayed in consequence of the further report called for by the Supreme Government in their Proceedings of the 14th December last.

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government.

A

BILL

TO

Consolidate and amend the law relating to Stamp Duties.

WHEREAS it is expedient to consolidate and amend the law relating to Stamp Duties;

Preamble.

It is enacted as follows:—

Repeal of Acts.

I. From the time when this Act shall come into force, 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.

Stamp Duty payable under Schedule A.

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

A

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

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

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

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.

Receipt Stamps how to be denoted.

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 a Stamp impressed upon the paper whereupon any such Instrument is written, or by an adhesive Stamp affixed thereto.

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

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.

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

Obliteration of adhesive Stamp when used.

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 may not be 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 endorsed, transferred, paid, or otherwise negotiated within those Territories, wheresoever the same may be payable; and the Duty so imposed on Bills drawn out of the British Territories in India, shall be denoted by adhesive Stamps to be affixed to such Bills as hereinafter directed.

Stamps on Bills of Exchange, &c.

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.

Bills purporting to be drawn abroad deemed for the purposes of this Act to be so drawn.

XI. The holder of any Bill of Exchange drawn out of the British Territories in India, and not having a proper adhesive Stamp affixed thereon as herein directed, 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 such Bill shall, before he shall

The holder of a Bill drawn out of the British Territory to affix an adhesive Stamp thereon before negotiating it.

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 may not be used again: and if any person shall present for acceptance or for payment, or shall 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 three, 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 and issuing or transferring or negotiating Bills purporting to be drawn in a set of three and not drawing the whole number of the set. Penalty on taking or receiving such Bills.

XIII. Except as otherwise provided by this Act, no Deed, Instrument, or Writing, for which any Duty shall be payable under Section II of this Act, shall be received as creating, transferring, or extinguishing any right or obligation, or as evidence in any Civil proceeding in any Court of Justice, whether established by Royal Charter or otherwise, or shall be acted upon in any such Court or by any public Officer, or shall be registered in any public Office or authenticated by any public Officer, unless such Deed, Instrument, or Writing be upon a Stamp, 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 said Schedule A. 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.

Effect of a Writing not duly Stamped.

Proviso.

XIV. *Clause* 1. If any Deed, Instrument, or Writing, requiring to be stamped, 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, such sum as with the amount of

Deeds inadvertently executed on unstamped or insufficiently stamped paper, may be stamped on payment of proper Stamp Duty, if brought to the Collector within 30 days.

the Stamp upon such Deed, Instrument, or Writing, shall suffice to complete the prescribed amount, 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 thirty days from the date of its execution.

Clause 2.—If any Deed, Instrument, or Writing requiring to be stamped under 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 thirty days from the date of its execution, but within three months from that date, such Collector, 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 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 brought to such Collector until after the expiration of three 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.

Penalty if executed on unstamped or insufficiently stamped paper and brought to be stamped after thirty days of execution but within 3 months of that date.

Penalty if brought after 3 months.

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

Clause 5.—In any case falling within this Section in which it shall appear to the Sudder 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, if the Stamp ordered by the Collector to be impressed upon such Deed, Instrument, or Writing shall not have already been impressed thereupon, may 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 (if any) to which the holder of such Deed, Instrument, or Writing is liable under ~~the last preceding Section~~ Clause 2 of this Section.

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

Clause 6.—The Sudder 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 any part of it to be returned.

Mitigation or return of penalty under this Section.

XV. 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.

XVI. *Clause* 1. A Civil Court, in any case in which a Stamp might be impressed under Section XIV of this Act, may receive in evidence any Deed, Instrument, or Writing not bearing the Stamp prescribed by 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, if any, required by the said Section.

In cases falling under Section XIV, 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,

Procedure on payment under preceding Clause.

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 XIV 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.

XVII.—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.

XVIII.—When in any case other than the cases provided in Section XIV 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 Sudder Board of Revenue or the Chief Controlling Revenue Authority 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 ~~shall~~ bear, and on payment

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

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.

XIX.—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.

XX.—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.

XXI.—The provisions of Sections XIV and XVI 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 XIV and XVI not to extend to Bills of Exchange, &c. drawn in India.

XXII.—The payment of any penalty under Section XIV or Section XVI of this Act shall exempt the person paying the same from any further

Exemption from further penalties than those prescribed in Section XIV or XVI.

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.

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

XXIII.—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, or if any person to whom such Policy is first transferred within the British Territories in India shall take or receive the same without having transferred or delivered to him duly stamped as aforesaid 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.

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

XXIV.—In modification of so much of Section 98 Act VIII of 1859 *(for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter)* which 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 Act VIII of 1859, and in Section IX Act XLII 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 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.

What sum recoverable under a Writing bearing an optional Stamp.

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

XXVI. 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 in Schedule A annexed to this Act.

Stamp on certain affidavits.

XXVII.—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.

Expense of providing Receipt Stamps, &c.

XXVIII. 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 prescribed as

Stamp Duties under Schedule B.

aforesaid by the Governor-General of India in Council, and of a value not less than that indicated to be proper for it by the said Schedule B.

XXIX. 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 Schedule.

XXX. 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 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.

XXXI. The local Government may appoint Officers for the collection of the Stamp Revenue, and may prescribe the duties of such Officers and may assign districts to such Officers.

Appointment of Officers for collection of Stamp Revenue.

XXXII. All orders passed by the Collectors of Stamp Revenue shall be open to revision by the Sudder Board of Revenue or other Chief Controlling Revenue Authority, except orders passed under Section XIV 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 of Collectors of Stamp Revenue open to revision by Board of Revenue, &c.

orders passed under Section XLVI 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.

Licensed Stamp Venders.

XXXIII. 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.

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

XXXIV. 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.

Endorsement of Stamps by Venders.

XXXV. 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 of Bankers for loans, or Bills of Lading, the date of issue, the name of the person to whom it is issued, and his own ordinary signature, on pain of a fine not exceeding one hundred Rupees.

Penalty for Vender writing a false name or date.

XXXVI. 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 labor not exceeding three months, or both.

Delay by Stamp Vender in issuing Stamps.

XXXVII. 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.

Stamp Vender accepting any consideration other than that authorized.

XXXVIII. 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 be punished by a fine not exceeding one hundred Rupees.

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

XXXIX. Any Vender who demands or accepts for any Stamp any consideration exceeding the value of such Stamp, shall be punished by imprisonment with or without labor for a period not exceeding six months, or by a fine not exceeding ten times the value so demanded or accepted, or by both, and it shall be in the discretion of the Court or Officer passing the sentence to direct the value of the excess to be refunded out of such fine to any person from whom such excessive consideration may have been accepted.

Illegal sale of old Stamps.

XL. 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.

XLI. If any Vender refuse or omit to render any accounts required by the provisions of any bond he may have entered into, or to permit the Collector of the Stamp Revenue of the District or any Officer duly authorized by him to inspect his accounts, or to examine the store of Stamps in his possession, it shall be lawful for such Collector to proceed against such Vender for the recovery of the value of the balance of Stamps standing against the Vender 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.

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

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

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

XLIII. Upon the death of any Vender, his Executor or Administrator, or in case there be no Executor or Administrator, any other 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 any Stamps which the deceased Vender shall have received and shall not have issued at the time of his death, and any accounts of the transactions of such deceased Vender in relation to Stamps which may have been kept according to the provisions of any bond which such deceased Vender may have entered into, of which Stamps and accounts such Executor, Administrator, or other person may have the possession, or be able to obtain the possession, on pain of a fine not exceeding five hundred Rupees.

On death of Stamp Vender unsold Stamps &c. to be delivered to a duly authorized Officer.

XLIV. 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

Proceedings against sureties of Stamp Vender.

proceed against the surety of a person owing revenue or rent to Government.

Unlicensed sale of Stamps.

XLV. 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.

Renewal of damaged or spoiled stamps.

XLVI. *Clause* 1.—If any Stamp Paper, Parchment, Vellum, or the like, 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, 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, Parchment, Vellum, or the like, so damaged, spoiled, or rendered unfit for use, and on payment of a fee of one Rupee, to cause a similar Stamp or Stamps of equal value to be delivered to the owner of such Stamp Paper, Parchment, Vellum, or the like, so damaged, spoiled, or rendered unfit for use, or to his representative, upon payment of the value of the Paper, Parchment, Vellum, or other material, on which the new Stamp may be impressed. 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.

Application for renewal.

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 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 one year 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, subject to the payment of the fee aforesaid, 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.

XLVII. *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; and if the full purchase or consideration money shall not be fully and truly expressed and set forth in the manner above directed, the purchaser and seller shall each forfeit a sum not exceeding five hundred Rupees, and be charged with the payment of five times the amount of the excess of Duty which would have been payable for 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 last preceding Section.

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

XLVIII. 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 acting under the orders of the Board of Revenue, or other general controlling Revenue Authority, or other Public Officer duly authorized by Government.

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

XLIX. Every offence punishable by this Act, may be tried by any Magistrate or Justice of the Peace.

Offences cognizable by Magistrate or Justice of the Peace.

L. 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 Officer or Court who tried him, to issue his or their warrant to levy the amount by distress and sale of the goods and chattels of the party fined, or to sentence the offender to imprisonment until the payment of the fine, or the expiration of a term to be assigned, not exceeding three months, whichever shall first take place.

Imprisonment in case of non-payment of fine.

LI. A share not exceeding one-half of every fine imposed and recovered under this Act may be awarded by the Magistrate

Rewards to informers.

or Justice of the Peace imposing the fine to the informer.

Interpretation. "Stamp." "Value." "Bill of Exchange." "Deed." "Sheet." Number. Gender.

LII. 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 "Sheet" denotes a stamped paper or other material of the size prescribed by the Governor-General in Council under Section IV. 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.

Commencement of Act.

LIII. This Act shall come into force from the 1st of May 1862.

SCHEDULE A.

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

	Proper Stamps.
1. Agreement, 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 party ..	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.
Agreement for an annual or any periodical payment ..	The same Stamp as for a Bond for the amount of ten years' payment, or of the total sum secured if less.
Agreement 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	

	Proper Stamps
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.	
Agreement to cultivate, produce, provide, or deliver any article of commerce in consideration of advance made—	Rupees. Annas.
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
Agreement or Contract, or any Minute or Memorandum of an Agreement made by a broker or agent for, or relating to, the sale or purchase of any Security of the Government of India, Railway Scrip, Share in any Joint Stock Company, Goods, Merchandise, or Bill of Exchange ...	1 Anna.
Agreement for the hire of a Steamer used for Tugging vessels, if for a single trip within the limits of the Port ..	8 Annas.
Beyond the limits of the Port ...	1 Rupee.
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 money or in land 5 Rupees ...	1 Anna.
If the amount so secured exceed 5 Rs. but do not exceed 20 Rs. ...	4 Annas.

	Proper Stamps.
If the amount so secured exceed 20 Rs. but do not exceed 50 Rs. ..	8 Annas.
In any other case ...	1 Rupee.
Exemption.	
Agremeent for service or personal employment for any period less than a month.	
2. 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.
3. 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.
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.	
4. Bill of Exchange, Letter of Credit, Draft, Cheque on a Banker or any other person, Promissory Note, Hoondee, 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 to the bearer or to order on demand and bearing the date on which it is made, and if the sum payable exceed 10 Rupees ...	1 Anna.

	PROPER STAMPS.					
	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. P.	Rs.	As.
If payable at any period not exceeding one year after date or sight—						
When not exceeding 100 Rupees	0	1	0	1 0	0	1
When exceeding 100 and not exceeding 250 „	0	3	0	1 6	0	1
„ 250 „ 500 „	0	6	0	3 0	0	2
„ 500 „ 1,000 „	0	12	0	6 0	0	4
„ 1,000 „ 2,500 „	1	8	0	12 0	0	8
„ 2,500 „ 5,000 „	3	0	1	8 0	1	0
„ 5,000 „ 10,000 „	6	0	3	0 0	2	0
„ 10,000 „ 20,000 „	12	0	6	0 0	4	0
„ 20,000 „ 30,000 „	18	0	9	0 0	6	0

And for every further 10,000 Rs. 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 Rs. in addition.

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 denote on the face thereof that it is the first, second, or third. ...

If payable at a period exceeding one year after date or sight ... } The same Stamp as for a Bond for the payment of the same amount.

EXEMPTION.

Bank-note payable to bearer on demand.

5. Bill of Lading or any Acknowledgment or Instrument of the nature of a Bill of Lading relating to the conveyance of any goods by sea or by any river or canal. } 4 Annas for a single Bill, Acknowledgment, or Instrument, or each part of every set of the same.

EXEMPTION.

Bill of Lading or any Acknowledgment or Instrument of the nature of a Bill of Lading relating to the conveyance of any goods by land.

Bill of Sale—See Conveyance and Mortgage.

	PROPER STAMPS.	
	Rupees.	Annas.
6. Bond or other obligation for the payment either absolutely or conditionably 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 50 Rs.	0	4
Above 50 Rs. and not exceeding 100 „	0	8
„ 100 „ ditto 200 „	1	0
„ 200 „ ditto 300 „	2	0
„ 300 „ ditto 500 „	4	0
Above 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 Rupees.	
And for every further 1,00,000 „	200 „	
7. Bond or Agreement for a loan by a Banker, made upon the deposit of a Note or other Security of the Government of India, Railway Scrip, Share in any Joint Stock Company, Bill of Lading, Warrant for goods deposited in a Bonded or other Warehouse, or Assignment of Produce or other 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 such loan shall not exceed fifteen days, the uniform stamp of ...	1 Rupee.	

	PROPER STAMPS.
If such loan is for a period exceeding fifteen days and not exceeding two months.	2 Rupees.
If such loan is for a period exceeding two months and not exceeding three months ...	4 Rupees.
8. Bond or other obligation concerning respondentia and bottomry.	The same Stamp as for a money Bond for the like amount.
9. 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 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.
10. 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 for a Bond for the payment of a sum equal to ten times the yearly payment, or of the total sum secured, if less.
11. Bond or other obligation when the amount of the money to be secured is not specified ...	An optional Stamp—See Section XXV of the Act.
When the amount is limited to a certain sum ...	The same Stamp as for a Bond for the payment of such limited sum.
12. Bond or other obligation for the due execution of an office or work, taken by any individual, and any other Bond not otherwise specially provided for ...	An optional Stamp—See Section XXV of the Act.
13. 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.
14. Certificate, Scrip, or Share, that is to say, any document denoting or intended to denote the right or title of the holder	

	PROPER STAMPS.
thereof, or any person, to a Share 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 of or in any such Company; where such Certificate, or the right or title to such Share shall be intended to be transferable by the delivery of such Certificate, or otherwise than by Deed or Instrument in writing.	1 Anna.
15. Charter-party, or any Agreement or Contract for the Charter of any sea-going Ship or Vessel, or any memorandum, letter, or other writing between the Captain, Master, or Owner of any such Ship or Vessel, and any other person, for or relating to the freight or conveyance of any money, goods, or effects on board of such Ship or Vessel ...	2 Rupees.
16. Composition Deed or other Instrument of Composition between a debtor and his creditor ...	8 Rupees.
17. 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.

	PROPER STAMPS.
	Rs. *As.*
Above 100 Rs. and not exceeding 200 Rs.	2 0
„ 200 „ ditto 400 „	4 0
„ 400 „ ditto 800 „	8 0
„ 800 „ ditto 1,200 „	12 0
„ 1,200 „ ditto 2,000 „	20 0
„ 2,000 „ ditto 3,000 „	30 0
„ 3,000 „ ditto 4,000 „	40 0
„ 4,000 „ ditto 5,000 „	50 0
„ 5,000 „ ditto 7,500 „	75 0
„ 7,500 „ ditto 10,000 „	100 0
„ 10,000 „ ditto 20,000 „	150 0
„ 20,000 „ ditto 40,000 „	200 0
„ 40,000 „ ditto 60,000 „	300 0
„ 60,000 „ ditto 80,000 „	400 0
„ 80,000 „ ditto 100,000 „	500 0
And for every further 50,000 „	200 0
Or part thereof ...	100 0
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.
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.
If no value appear on the face of the Conveyance ...	50 Rupees.

NOTE.—When of several Deeds, Instruments, or Writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed. In 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.

	PROPER STAMPS.
Transfer of any share of any Banking Corporation or any Joint Stock Company, by endorsement, when the amount of consideration money is expressed in the endorsement and does not exceed 100 Rupees, per share ...	4 Annas.
When it exceeds 100 Rupees and does not exceed 200 Rupees ...	8 Annas.
When it exceeds 200 Rupees and not 300 Rupees ...	12 Annas.
When it exceeds 300 Rupees and not 400 Rupees ... and for every 100 Rs. a further Duty of 4 Annas, and for the transfer of every quarter or half of any such share, a corresponding rate of Duty.	1 Rupee.
When no consideration is expressed in the endorsement, then at the same rate on the market value of the share at the time of transfer.	
EXEMPTION. All transfers of subscription to any of the Government Loans, or other Government Securities.	
18. CO-PARTNERSHIP.—Deed or other Instrument of— ...	8 Rupees.
19. 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 prescribed for the original Deed, Instrument, or Writing by this Schedule.
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. ...	
20. Where such copy may be made for the security or use of any person not being	

	Proper Stamps.
a party to, or taking any benefit or interest immediately under the Deed, Instrument, or Writing, per sheet ...	8 Annas.
21. 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 Letters of Administration, or of any confirmation of any Testament, Testamentary, or Dative, or of any part thereof respectively ...	1 Rupee.
22. 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.
23. Copy, authenticated or certified, of any record, letter, account, statement, report, or other writing, furnished to any individual from any Government Office, per sheet	8 Annas.
For copies of Judicial or Revenue Papers given from Courts of Justice, Revenue Offices, &c. ...	See Schedule B.
Exemption. 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.	
24. 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 *ad valorem* 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 incumberance, or further assurance of such property, right, or interest, or otherwise by way of indemnity in respect of the same, or for the production	

	Proper Stamps.
of the Title Deeds, or Muniment of Title relating thereto, or for all or any of those purposes ...	10 Rupees.
25. Deed of Gift and Dower whether to take effect on the instant, or at a future period, determinate or indeterminate ...	The same Stamp as for a Conveyance.
26. Deed, Instrument or Writing of any kind not otherwise charged or expressly exempted from Stamp Duty by this Schedule	As an Agreement.
27. Duplicate, or counterpart of any Deed, Instrument, or Writting of any description whatever chargeable with Duty under this Act ...	The same Duty as on 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 do not exceed 50 Rupees ...	2 Rupees.
If the Duty chargeable 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.	
Exemption. 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.	
(For Madras and Bombay.) Counterpart of a lease executed between landlord and tenant relative to lands in the Presidency of Madras or Bombay subject to the payment of Revenue to Government. A counterpart of a lease includes a Kubuleut and the like.	
28. 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.

	Proper Stamps.
29. 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.

30. 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.	
	Rs.	As.	Rs.	As.
Where the rent calculated for a whole year shall not exceed 24 Rupees ...	0	4	0	8
Exceeding 24 Rupees but not exceeding 50 Rs.	0	8	0	12
„ 50 „ „ 100 „	0	12	1	0
„ 100 „ „ 250 „	1	0	2	0
„ 250 „ „ 500 „	2	0	4	0
„ 500 „ „ 1,000 „	4	0	8	0
„ 1,000 „ „ 2,000 „	8	0	16	0
„ 2,000 „ „ 4,000 „	16	0	32	0
„ 4,000 „ „ 6,000 „	24	0	48	0
„ 6,000 „ „ 10,000 „	40	0	80	0
„ 10,000 „ „ 25,000 „	100	0	200	0
„ 25,000 „ „ 50,000 „	200	0	400	0
and for every additional 25,000 or for any part of every additional 25,000 Rupees ...	100	0	200	0

31. 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.
32. Any lease of any land, house, or other real property, stipulating for a rent, granted in consideration of a fine or premium	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.

Exemptions.

Any lease executed to a ryot or other actual cultivator: provided that no fine or premium be paid as part of the same transaction.

	Proper Stamps.
(For Madras and Bombay.)	
Every lease or other engagement executed between landlord and tenant, relative to land, in the Presidency of Madras or Bombay, subject to the payment of Revenue to Government.	
33. Letter, or power of Attorney, not being of the kinds provided for in Schedule B.	4 Rupees.
34. Warrant of Attorney to confess judgment, or Cognovit, unless taken as collateral security for the payment of any sum of money secured by another Instrument stamped with an *ad valorem* Stamp under this Act. ...	The same Stamp as for a Bond.
If given 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 ...	4 Rupees.
If given as such collateral security as above-mentioned ...	5 Rupees.
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 ...	See Schedule B.
	Rupees. *Annas.*
35. Letter of license from a creditor to his debtor ...	8 0
36. Letter of cover or Memorandum of Insurance. Provided that, unless such letter or memorandum 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 of Justice, otherwise than to compel a delivery of a Policy of Insurance on the prescribed Stamp. ...	0 1

	Proper Stamps.
37. 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 with 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 ...	The same Stamp as for a Bond for the payment of the amount due or lent.
38. 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 loans or advances made on the deposit of any personal property ...	The same Stamp as for a Promissory Note.
39. 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 Government Securities, or for the payment of an Annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued ...	The same Stamp as for a Bond for the payment of the total amount assured, or for the *bonâ fide* value.
40. 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 Annuities for an indefinite period, such as Life Annuities. ...	The same Stamp as for ten times the annual payment.

	Proper Stamps.
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 XXV of the Act.
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. ...	
41. Mortgaged Property.—Re-conveyance of— ...	The same Stamp as for an Assignment.
42. Mortgaged Property.—Release of an equity of redemption of— ...	The same Stamp as for a Conveyance.
43. Notarial Act.—Any Notarial Act whatsoever not otherwise charged in this Schedule ...	4 Rupees.
44. 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—	
When the sharer's portion does not exceed one hundred Rupees in value ...	*Rupees.* 0 *Annas.* 8

	Proper Stamps.
	Rupees. *Annas.*
Exceeding 100 Rs. and not exceeding 200 Rs	1 0
„ 200 „ ditto 400 „	2 0
„ 400 „ ditto 600 „	4 0
„ 600 „ ditto 800 „	6 0
„ 800 „ ditto 1,000 „	8 0
And for every additional four hundred Rupees, or part thereof ...	2 0
When the subject of the partition, consisting either wholly or in part of other property than money, 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 ...	A Stamp of value equal to the joint values of the Stamp which would have been required had the subject of partition been actually divided with the just proportion, and of the Stamp for a Conveyance or Deed of Sale for a sum equal to the amount so paid, or agreed to be paid, for the purpose of compensating the difference therefrom.
45. 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 46—	
For every sum of one thousand Rupees and also for each and every fractional part of one thousand Rupees ...	8 Annas.
46. 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.	

	Proper Stamps.	
	If executed singly.	If executed in sets of two, each to be stamped.
	Annas.	Annas.
If the whole sum insured shall not exceed one thousand Rupees ...	0 8	0 4
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.		
	If executed singly.	If executed in sets of two, each to be stamped.
	Rupee.	Annas.
Where the premium shall exceed two per cent on the sum insured, if the whole sum shall not exceed one thousand Rs. ...	1 0	0 8
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.		
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.		

	Proper Stamps.
Promissory Note ...	See Bill of Exchange.
47. 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.
48. Protest of any Bill of Exchange or Promissory Note for any sum of money ...	2 Rupees.
Protest of any Commander or Master of a vessel ...	2 Rupees.
Notice of intention of Protest of any Commander or Master of a vessel ...	8 Annas.
49. 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, exceed ten Rupees ...	1 Anna.

EXEMPTIONS.

(For the Presidency of Bengal.)

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

(For the Presidencies of Madras and Bombay.)

Receipt or discharge with respect to the rent of land paying Revenue to Government granted to any tenant for the rent paid by him.

GENERAL EXEMPTIONS.

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

Letter sent by post acknowledging the arrival of a Promissory Note, Bill of Exchange, or other Security for money.

	Proper Stamps.
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.	
50. Release and renunciation of land or other property, moveable or immoveable, or of any right or interest therein. Any Deed or Instrument of, if nor otherwise expressly charged, nor expressly exempted from Stamp Duty ...	8 Rupees.
Release to an Executor or Trustee from his trust ...	10 Rupees.
51. Schedule referred to in any Agreement, Lease, Bond, Deed, or other Instrument, per sheet ...	8 Annas.

	PROPER STAMPS.
52. 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.	The same Stamp as for a Bond for the payment of the amount or value settled or agreed to be settled ; or in cases in which the value shall be indeterminate, an optional Stamp—See Section XXV of the Act.
53. WARRANT. Bonded Warehouse— ...	8 Annas.

GENERAL EXEMPTION AND RULE.

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

NOTE.—A Bank employed to transact any business for and under any agreement with the Government is in respect of any Deed, Instrument, or Writing executed by such Bank for the purposes of such business not within this exemption.

The foregoing exemption does not extend to Deeds, Instruments, or Writings executed to or by the Court of Wards, Local Agents, or Officers acting under their authority, or to or by any Administrator General ; neither does it extend to sales made for the recovery of arrears of revenue or rent, or in satisfaction of decrees or orders of Court, in which cases the purchasers shall be required to pay, along with the purchase money, the price of the requisite Stamp, or else provide such Stamp, and shall receive from the Officer conducting the sale a Deed of Sale (Byenamahs) executed on the proper Stamp.

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

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

SCHEDULE B.

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

1. 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 ...	8 Annas.

EXEMPTION.

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

2. 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.

	Proper Stamps.
The party to whom such Certificate is granted, or his heir or representive 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 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.	
3. Copy of a Judgment or Decree when passed in any Court below the Sudder Court in a regular suit, of which the value of the claim amounts to fifty Rupees, or in any regular appeal	1 Rupee.
When passed in the Sudder Court in any suit ...	4 Rupees.
Copy of any order not being a Judgment or Decree when passed by a Court below the Sudder Court ...	8 Annas.
When passed by the Sudder Court ...	1 Rupee.

	Proper Stamps.
Exemption.	
Copy of any Judgment or Decree, or Order, when passed otherwise than on appeal in any Court below the Sudder Court, in any regular suit, or in relation to any regular suit, in which the value of the claim does not exceed fifty Rupees. ...	
4. Copy of any Revenue or Judicial Proceeding or Order, or Copy of any Account, Statement, Report, or the like, filed on record and taken out for use or reference, or when left on Proceedings in place of the original withdrawn—per sheet ...	8 Annas.
5. Mooktarnamah, Wakalutnamah, and other power, filed or presented for the conduct of any case in any Court of Justice, or before any Revenue Authority, or before the Revenue Authorities—	
When presented to the Sudder Court ...	2 Rupees.
When presented to the Sudder Board of Revenue or to the Board of Customs, Salt, and Opium, or other Chief Controlling Revenue Authority ...	2 Rupees.
When presented to a Commissioner of Revenue, or to a Commissioner of Customs, not being the Chief Controlling Revenue Authority ...	1 Rupee.
When presented to any Court, Civil or Criminal, other than the Sudder Court, or to any Collector or other Revenue Officer ...	8 Annas.

	Proper Stamps.
Exemptions.	
Mookhtarnamahs executed by an Officer or Soldier of the Army.	
Counsel admitted in any case by any Criminal Court to appear on behalf of a prisoner without a written Mookhtarnamah.	
6. 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 Rupees.
When presented to any Court below the Sudder Court ...	8 Annas.
Application presented to the Collector of Customs at any Presidency Town, and application to the Municipal Commissioners, or to any Magistrate, or Justice of the Peace, under Act XIV of 1856, at ditto ...	1 Anna.
Special Rule for Bengal.	
Petition of Appeal to the Sudder Board of Revenue, or Board of Customs, Salt, and Opium or other Chief Controlling Revenue Authority ...	2 Rupees.
Any other petition or application to the Sudder Board of Revenue or Board of Customs, Salt, and Opium ...	1 Rupee.
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 ...	8 Annas.

	Proper Stamps.
General Exemptions.	
Petition or application presented to any Moonsiff's Court, or to any Cantonment Joint Magistrate sitting as a Court of Civil Judicature, under Act III of 1859, or to any Court of Small Causes constituted under Act XLII of 1860, 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.	
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 Chowkeedary 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.	
All petitions, applications, charges, and informations respecting crimes and offences.	
Petitions from prisoners, convicts, persons under examination or otherwise in duress, or under restraint of the Court or its Officers.	

	Proper Stamps.
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 cases that fall within Regulation VI. 1828 of the Bombay Code.	
7. Plaint.—Petition of, in suits and appeals not otherwise provided for, instituted in any Civil Court not within the local limits of the jurisdiction of the Courts established by Royal Charter, for the recovery of any sum of money, or to obtain possession of any interest, matter, or thin —	
Scale for Plaints.	
If the amount or value of the property claimed does not exceed 16 Rs	*Rupees.* 1 *Annas.* 0
Above 16 Rupees and not exceeding 32 „	2 0
Do. 32 „ „ 64 „	4 0
Do. 64 „ „ 150 „	8 0
Do. 150 „ „ 300 „	16 0
Do. 300 „ „ 800 „	32 0
Do. 800 „ „ 1,600 „	50 0
Do. 1,600 „ „ 3,000 „	100 0
Do. 3,000 „ „ 5,000 „	150 0
Do. 5,000 „ „ 10,000 „	250 0
Do. 10,000 „ „ 15,000 „	350 0
Do. 15,000 „ „ 25,000 „	500 0
Do. 25,000 „ „ 50,000 „	700 0
Do. 50,000 „ „ 1,00,000 „	1,000 0
Do. 1,00,000	2,000 0
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 ...	4 Annas.
If it exceed 8 Rupees but do not exceed 16 Rupees ...	8 Annas.

	Proper Stamps.
If it exceed 16 Rupees but do not exceed 32 Rupees ...	1 Rupee.
If it exceed 32 Rupees ..	The same Stamp as for a suit in any other Court.
Note.—*(a)*. Within the Presidency of Bengal, in suits for lands paying revenue to Government, if forming one entire Mehal, or a specific portion thereof with a defined jumma, the value shall be assumed in the Ceded and Conquered Provinces, including Cuttack, at the amount of the annual jumma payable to Government on account of the Mehal or portion thereof as aforesaid; and where the land has been assessed in perpetuity, at three times the amount of the annual jumma.	
(b). Within the Presidency of Madras, in suits for land paying revenue to Government, the value of the property shall be assumed at the amount of the annual aggregate produce of the land computed as payable by the dependent Talookdars, Under-Farmers, and Ryots on account of the year in which the suit may be preferred.	
(c). Within the Presidency of Bombay, in suits for land paying revenue to Government, the value of the property sued for shall be calculated at the amount of the annual assessment.	
(d). In suits for Lakhiraj, Enam, or Rent-free land, the value shall be calculated at eighteen times the aggregate annual rent payable by the Ryots or other Under tenants of the land.	

	Proper Stamps.
(e). In suits instituted for houses, gardens, and other things of value, real or personal, not of the descriptions above specified; as well as for any interest in Malgoozaree land, or for any other right or thing not capable of valuation under the above rules, the amount shall be computed according to the estimated selling price, or when no such estimate can be made, at the sum at which the plaintiff shall estimate the value of his suit; and suits for damages or compensation for injury sustained, and the like, shall be valued at the amount claimed by plaintiff.	
(f). If an appeal or plaint, which shall have been rejected by the Lower Court on any of the grounds mentioned in Act VIII of 1859, shall be ordered to be received, or if a suit shall be remanded in appeal for a second decision by the Lower Court, the Appellate Court shall grant to the appellant a certificate, authorizing him to receive back from the Collector the full amount of Stamp Duty paid on the petition of appeal.	
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 rent or of money in the hands of an Agent, 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, the statement of claim shall be written on paper bearing	

	Proper Stamps.
a Stamp of the value of 8 annas. Provided that in every such suit in which a decree is passed, the full amount of Stamp Duty prescribed for suits instituted in the Civil Courts, shall be entered in the decree, and shall be charged to the party cast or to the parties respectively in such proportions as the Court or Officer deciding the suit shall deem proper, and the sum not covered by the Stamp on the plaint shall be recoverable by the Collector of the District in the same manner and under the same rules as an arrear of revenue or rent.	
8. Razeenamah, Rufanamah, Soolunamah, or the like, that is to say :—	
Any written application whereby, or according whereunto, a suit pending in a Civil Court shall be adjusted, or be capable of adjustment, without an award of the presiding Judge or other Officer ...	To be charged as in Petitions.
SPECIAL RULE FOR THE PRESIDENCY OF BOMBAY.	
Suits cognizable before Collectors under the operation of Chapter VIII Regulation XVII of 1827, as modified by Act XVI of 1838, shall be subject to the same rules in regard to Stamps, as are in force as above for the Courts of Civil Judicature.	
GENERAL RULE. If the subject matter of any plaint, written statement, petition, judgment, or decree cannot be conveniently comprised within one Stamp Paper of the value above prescribed, one or more additional pieces of paper may be used of the value required for Petitions.	

Government of India.

HOME DEPARTMENT.

LEGISLATIVE.

A

BILL

TO

Consolidate and amend the law relating to Stamp Duties.

Rev=430/62

(Mr. Harington.)

17 July 62
No 385 300

Price 15 Annas.

Printed at the Bengal Printing Company's Press.

30

No 345. Revenue Sept.

Proceedings of the Madras Government under date the 17 February 1862

Read the following

Do: of the Govt of India in the Financial Sept.

Forwarding Bill to consolidate, amend Law relating to stamp duties for communication to the Chamber of Commerce for their Suggestions—

Secretary to Govt 17 Feby 1862
No 844

Ordered to be forwarded to the Court of Sudr Adalut, the Board of Rev and the Chamber of Comm. for such suggestions as they may have to offer on the Bill for consolidating and amending the Laws relating to Stamp Duties, received with the above letter.

They will be requested to transmit their re-

at an early date to
enable the Govt to
despatch their report
to the Govt of India
by the Steamer leaving
Madras on or about
the 26th Instant.-

With reference to
para 6 of the Hon'ble
R.B. Harington's
letter accompany-
ing the said resolu-
tion, the Govt ~~have~~
observe that the
submission to the Supreme
Govt of the Proceedings
of the Board of Revenue
dated 11th Dec/61 No 6 of 3
embodying their own
views and those of

the Chamber of Com-
merce on the Draft
Rule published in the
Fort St George Gazette
of the 11th Oct last, has
delayed in consequence
been ~~deferred~~ delayed
~~of the further report called~~
~~for receipt of the de-~~
~~spatch~~ by the Superintendent
~~Port called for on~~
Government on the
~~6 of the 10th Inst~~
Pilotage of the Port of Cuddalore
~~No 3 of 62.~~

4 Copies
To the Sudr Adalut with Ppl 4 Copies — Dispt 18
" Bd of Rev with do 6 do
14 " Chamber of Comce do 3 do

Revenue 1862 Dep.t
Pro.s of Govt for February.

No. 345.

Pro.s of the Madras Govt
Dd 17th February 62.

From Chamber of Commerce
No. 824/62.

Forwarding to Court of
Sudr Udalut, Revenue Board
and Chamber of Commerce,
Bill for consolidating and
amending the Law relating
to Stamp duties.

No. 365 & 366