

# **THE MAHARASHTRA STAMP (REFUND) RULES, 1963**

## **THE BOMBAY STAMP (REFUND) RULES, 1963**

In exercise of the powers conferred by section 70 of \*the Bombay Stamp Act, 1958 (Bom. LX of 1958), the Government of Maharashtra hereby makes the following rules, namely;

1) These rules may be called the Bombay Stamp (Refund) Rules, 1963.

2) In these rules -

(a) "Government Notification" means Government Notification, Revenue Department. No.STP. 1357/19353-N dated the 27th March 1961, issued under section 9 of the Bombay Stamp Act, 1958;

(b) "Pleader" means a pleader of the Vidarbha or Hyderabad area of the State who has already paid for a certificate to practise as a pleader an amount of fee as provided in the Government Notification;'

(c) "Superintendent of Stamps" means the Superintendent of Stamps Bombay or any other officer appointed by the State Government to perform the functions of the Superintendent of Stamps.

3) The Deputy Registrar, High Court of Judicature at Bombay, may, with a view to enabling pleaders entitled to claim refund of stamp duty under the Government Notification, issue certificates of refund of stamp duty due to overpayment on account of the "Advocate" stamps, after ascertaining, in each case, the amount refundable under the provisions of the Government Notification. Such certificates will, on production before the Superintendent of Stamps, be countersigned by him under intimation to the Pay and Accounts Officer, Bombay, so as to enable their encashment.

G.N. R.D., No. STP, 1357/158159-N, dated 27th March 1964 (M.G., Part IV-B p.326)