

THE MAHARASHTRA STAMP ACT

Appendix 5

¹THE BOMBAY STAMPS SUPPLY AND SALE RULES, 1934

G.N., R.D., No. 142/28, dated 10th May 1934 (B.G., Part I, Page 1033)

Amended by G.N., R.D., No. 142/28, dated 15th December 1934.

Amended by No. 142/28, dated 21st December 1934.

Amended by G.N., R.D., No. 142/28, dated June 1935.

Amended by G.N., R.D., No. 142/28, dated 19th August 1937.

Amended by G.N., R.D., No. 4298/33 (a), dated 29th June, 1939.

Amended by G.N., R.D., No. 142/28, dated 14th December 1939.

Amended by G.N., R.D., No. 4298/33, dated 25th November 1940.

Amended by G.N., R.D., No. 142/28, dated 26th June 1945.

Amended by G.N., R.D., No. 1589/45, dated 11th November 1947.

Amended by G.N., R.D., No. 1589/45, dated 24th August 1948.

Amended by G.N., R.D., No. 1589/45, dated 7th March 1949.

Amended by G.N., R.D., No. CTF. 1154, dated 4th February 1955.

Amended by G.N., R.D., No. STP. 1154, dated 4th July 1955.

Amended by G.N., R.D., No. STP. 1158/86342-N, dated 30th June 1959 (B.G., Pt. IV-B, p. 865).

Amended by G.N., R.D., No. STP. 1158-N, dated 30th October 1959 (B.G., Pt. IV-B, p. 1505).

Amended by G.N., R.D., No. STP. 1562/24732 (b)-N, dated 2nd December 1963 (M.G., Pt. IV-A, p. 1148).

Amended by G.N., R.D., No. STP. 1562/24732 (a)-N, dated 2nd December 1963 (M.G., Pt. IV-B, p. 1687).

Amended by G.N., R. & F.D., No. STP. 1565/82988-N, dated 28th March 1967 (M.G., Pt. IV-B, p. 756).

Amended by G.N., R. & F.D., No. CTF. 1067/160492-N, dated 27th March 1967 (M.G., Pt. IV-B, p. 408).

Amended by G.N., R. & F.D., No. STP. 2570/254552-N, dated 17th April 1971 (M.G., Pt. IV-B, p. 584).

Amended by G.N., R. & F.D., No. STP. 1071/134887 (a)-N, dated 28th January 1975 (M.G., Pt. IV-B, p. 611).

¹. Continued in force (vide section 76 of Bom. LX of 1958).

Amended by G.N., R. & F.D., No. STP. 1688/CR-131/(Part-2)/M-1, dated 14th August 1995 (M.G., Pt. IV-B, p. 351).

Amended by G.N., R. & F.D., No. STP. 1096/2190/CR-443/M-1, dated 2nd February 1999 (M.G., Pt. IV-B, p. 351).

Amended by G.N., R. & F.D. No. MUDRANK 2000/CR. 996/M.1, dated 8th January 2008 (M.G., Pt. IV-B, p. 28)

Amended by G.N., R. & F.D. No. STP. 2008/2032/CR. 250/M-1, dated 6th June 2009 (M.G., Pt. IV-B, p. 3)

Amended by G.N., R. & F.D. No. MUDRANK 2010/1659/CR. 459/M, dated 26th June 2012 (M.G., Pt. IV-B, p. 3)

In exercise of the powers conferred by section 34 of the Court-fees Act, 1870 (VII of 1870), and section 74 of the Indian Stamp Act, 1899 (11 of 1899), and in supersession of Government Notifications in the Revenue Department, dated the 18th August 1874, and No. 758, dated the 27th January 1910, the Governor in Council is pleased to make the following rules for regulating the supply and sale of stamps, for determining the persons by whom such sale is to be conducted and for prescribing the duties and remuneration of such persons, namely :—

1. These rules may be called the Bombay Stamps Supply and Sale Rules, 1934.
2. In these rules, unless there is anything repugnant in the subject or context—
 - (1) "Schedule" means a schedule appended to these rules;
 - (2) "Vendor" means a stamp vendor appointed under these rules.

PART I

Rules for the Sale of Stamps used in Payment of Duty under the Indian Stamp Act, 1899

3. For the purposes of these rules stamps are divided into—
 - (1) Impressed stamps, including—
 - (a) Labels affixed and impressed by the proper officer;
 - (b) Stamps embossed or engraved on stamped paper.
 - (2) Adhesive stamps

Stamps of class (1) (a) can be obtained only at the office of the Superintendent of Stamps, Bombay, and such labels shall be **affixed** and impressed as laid down in rules 9 to 12 of the Bombay Stamp Rules, 1939. Stamps of class (1) (b) and class (2) shall be sold to the public by **ex-officio** or licensed vendors in the manner hereinafter prescribed.

4. Adhesive stamps shall be sold as follows :—

- (a) Half anna, one anna, two annas, and four annas revenue stamps, Insurance, Foreign Bill and Share Transfer Stamps by **ex-officio** and licensed vendors.
- (b) Notarial, Agreement and Broker's Note stamps by **ex-officio** vendors only.

5. (1) The State Government may appoint certain officers to be **ex-officio** vendors.

(2) **Ex-officio** vendors shall, subject to rules 3 and 4, sell such stamps as may be directed.

(3) The treasurer of each local treasury and sub-treasury shall be an *ex-officio* vendor.

(4) Officers-in-charge of post offices, at which letters are received for despatch shall be *ex-officio* stamp vendors for the sale of half anna, one anna, two annas and four annas revenue stamps.

6. (1) In the City of Bombay there shall be eight *ex-officio* vendors who shall be members of the establishment of the Superintendent of Stamps, Bombay.

(2) Three such *ex-officio* vendors shall sell only stamps embossed or engraved on stamped paper and hundi papers with labels affixed, and impressed by the proper officer.

(3) The remaining five of such *ex-officio* vendors shall sell adhesive stamps.

7. (1) The Collector or any other officer empowered by the State Government in this behalf may appoint certain persons to be licensed vendors.

(2) Licensed vendors shall, subject to rules 3 and 4, sell such stamps of such values as may be specified in their licences.

(3) Licensed vendors holding licences, for sale of stamps outside the City of Bombay shall sell stamps between 10-45 a.m. and 4-45 p.m. on week days and between 10-45 a.m. and 2 p.m. on Saturdays :

Provided that the Collector may vary the above hours of sale in any particular case:

Provided further that licensed vendors may not sell stamps on public holidays.

8. Whenever it is deemed necessary for the convenience of the public that a licence should be granted for the sale of stamps embossed or engraved on stamped paper 'exceeding in value ²[rupees 10,000] the sanction of the State Government shall be obtained.

9. . Every licence granted under rule 7 shall be in the form in Schedule A.

10. Every licence shall be revocable at any time by the State Government or by the authority granting it.

11. (1) The rates of discount specified in Schedule B shall be allowed to licensed vendors.

(2) Licensed vendors shall not be allowed any discount on the purchase of stamps embossed or engraved on stamped paper exceeding in value ²[rupees 10,000] each or on the purchase of postage stamps.

(3) No discount on the sale of stamps shall be granted to the public.

1. G.R.R, R.D., No. 142/28, dated 21st December, 1934

2. Subs. by G. N. of 2-2-1999.

12. Every licensed vendor shall keep in a conspicuous position, outside his place of vend, a signboard bearing in English and in the vernacular language of the district, his name and the words "Licensed Vendor of Stamps." He shall also have in his place of vend copies of the Indian Stamp Act, 1899, and of the rules thereunder, in English and the said vernacular, with copies of all notifications of the Central and the State Governments modifying the stamp duties so placed that they can readily be seen and read by purchasers.

13. (1) Every *ex-officio* or licensed vendor shall, with his own hand, write, on the face of every stamp embossed or engraved on stamped paper which he sells, just below the stamp impression, a serial number, the date of sale, the name and residence of the purchaser (i.e., of the person for whom the stamp is bought), the value of the stamp in full in words and his own ordinary signature ; at the same time, he shall make corresponding entries in a register to be kept by him in the form in Schedule C.

(2) No *ex-officio* or licensed vendor shall knowingly make a false endorsement on the stamp sold or a false entry in his register.

14. (1) Notwithstanding anything contained in rule 13, when an *ex-officio* vendor, or a licensed vendor, authorised under sub-rule (2), sells more than 50 stamps embossed or engraved on stamped paper of any one description and value on one and the same day to one and the same purchaser, the date of sale, the name and residence of the purchaser and the value of each such stamp may, instead of being written by such vendor be printed or stamped on each such stamp.

(2) In the City of Bombay the Superintendent of Stamps, and elsewhere the Collector is empowered to authorise *ex-officio* vendors and licensed vendors to sell stamps under this rule.

15. (1) Every *ex-officio* or licensed vendor shall, whenever any person purchases a stamp embossed or engraved on stamped paper, require the purchaser to affix if he is a literate person, his signature and if he is an illiterate person his thumb impression under such vendor's endorsement of sale on the stamp and also opposite the entry relating to the sale in the register kept under rule 13. (*Vide* instructions in Schedule D).

(2) No new licence to sell stamps embossed or engraved on stamped paper shall be granted and no expired licence shall, after a time to be specified in this behalf, be renewed, except on satisfactory proof that the applicant or licensee is able to take a clear thumb impression.

16. (1) Whenever application is made to an *ex-officio* or licensed vendor for stamps embossed or engraved on stamped paper of a specified value and not exceeding the highest value which such stamp vendor is authorised to sell, he shall, if he is able, furnish a single stamp of the required value.

(2) If such vendor is unable to furnish a single stamp embossed or engraved on stamped paper of the required value, he shall supply the purchaser with the smallest number of such stamps which he can furnish so as to make up the required value.

17. (1) All stamps exceeding Rs. 100 in value required for a single instrument shall be purchased direct from the Treasury or Sub-Treasury, as the case may be.

(2) No licensed vendor shall sell to the public two or more stamps of lower value for use in place of one of a value higher than '[rupees 10,000] required for the purpose of stamp duty on a single instrument.

(3) Every licensed vendor shall hang up a notice in his place of vend showing that stamps exceeding '[rupees 10,000] in value or an aggregate of stamps exceeding '[rupees 10,000] in value required for the purpose of stamp duty on a single instrument shall be purchased from a Treasury or Sub-Treasury, as the case may be, and licensed vendors are forbidden to sell two or more stamps of lower value for use in place of one of a value higher than '[rupees 10,000] required for the purpose of stamp duty on a single instrument.

18. Every licensed vendor shall, without delay, deliver any stamp which he has in his possession for sale on demand by any person tendering the value thereof in any currency which would be accepted on behalf of Government by the Collector. A licensed vendor shall not demand or accept for any stamp any consideration exceeding the value of such stamp.

19. No *ex-officio* or licensed vendor shall sell any stamps the use of which has been ordered by competent authority to be discontinued.

20. The accounts to be kept and rendered by licensed vendors shall be in accordance with the forms prescribed by the State Government.

21. (1) All licensed vendors shall execute a security bond in the form in Schedule E.

(2) The amount of the security shall be fixed in each case by the Collector or other authority granting the licence but as stamps will ordinarily be supplied to the licensees only on payment of ready money, it shall not be excessive.

22. No licensed vendor shall at any time offer any objection or resistance to the inspection of his register kept under rule 13 or the examination of his stock of stamps by any officer duly authorised by the Collector or by the State Government to make such inspection or examination.

23. (1) A licensed vendor—

(a) may deliver up any stamps in his possession either on application for leave to do so or on resigning his licence, and

(b) shall deliver up all stamps embossed or engraved on stamped paper remaining in his possession on demand made at any time by the Collector or other officer duly authorised by the State Government in this behalf.

(2) Payment of the value of stamps paid for by a licensed vendor and delivered up, shall be made subject to deductions as follows, **namely:—**

(a) A deduction of ²[six paise] in the rupee or a fraction of a rupee of the full value of all stamps delivered up in the following circumstances, **viz.:—**

1. Subs. by G. N. of 2-2-1999.

2. Subs. by G. N. of 27-3-1969.

- (i) On resignation by the vendor of his licence;
 - (ii) On revocation of the licence for any fault on the part of the licensed vendor;
 - ¹(iii) On application by the licensed vendor for leave to return any stamps in his possession.
- (b) A deduction only of the discount, if any, allowed on purchase by the vendor on stamps delivered up in the following circumstances, **viz.:**—
- (i) On the expiration of the licence;
 - (ii) On the recall of the stamps by the State Government;
 - (iii)** On the revocation of the licence for any cause other than a fault on the part of the licensee;
 - ¹(iv) On the death of the licensed vendor:

Provided that application for refund of the value of stamps delivered up under this **rule** shall ordinarily be made within six months of the date of the resignation or death of **the** licensed vendor or the revocation of the licence but in special cases, the sanctioning authority may accept an application made within two years of such date.

Note.— Limit of the period within which the refund of the value of unused stamps returned by licensed stamps vendors should be made.

The Governor in Council is pleased to direct that if the sanction for the value of unused stamps returned by a licensed stamp vendor who resigns his licence or whose licence is cancelled by a competent authority, or by the legal heir of or representative of a deceased stamps vendor, is not acted upon within 12 months, it should be considered to have lapsed, unless it is renewed by the Collector on sufficient cause shown. (G. R. No. 7064, dated 13th July 1908).

24. A licensed vendor shall be permitted to exchange any stamps which are, in the opinion of the Collector or other officer duly authorised by the State Government in this behalf, fit for use but for which there is no immediate demand, for other stamps of a like aggregate value.

25. Every licensed vendor shall keep an adequate supply of four, two, one and half anna revenue stamps for sale to the **public**.

PART II

Rules for the Sales of Stamps used in Payment of Duty under the Indian Stamp Act, 1899, at the Bombay **Bullion Exchange Buildings**

26. The following stamps shall be sold by an **ex-officio** vendor at the Bullion Exchange Building:—

- (1) NonJudicial stamped papers;
- (2) Hundi stamped papers.

27. Stamps shall be sold from 10-45 a.m. to 4-45 p.m. on week days and from 10-45 a.m. to 2 p.m. on Saturdays.

28. The stock of stamps in charge of the *ex-officio* vendor stationed at the Bullion Exchange, Bombay, as also the sale proceeds for the day shall be placed every evening after the day's work is over in the safe provided for the purpose in the vault of the Exchange. The key of the safe shall remain with the vendor.

29. In the morning of the following working day the vendor shall remit the cash collected on the previous working day to the Stamp Office, enclosed in a tin box provided for the purpose.

30. Enclosed with the cash there shall be —

- (1) a chalan showing the amount remitted;
- (2) a prepared receipt for the amount for the signature of the Assistant Superintendent of Stamps; and
- (3) a report stating that the balance remaining on hand after the previous day's transactions were over, was counted and found to be correct.

31. The stock of stamps in the hands of the vendor at the Bullion Exchange shall be examined once every week by a clerk from the Stamp Office who shall report to the Assistant Superintendent of Stamps the result of the verification.

32. On the day of the weekly verification the vendor shall furnish the clerk a return showing the sales during the previous week and the balance of stamps in hand. This return shall be taken to the Stamp Office by the clerk and submitted to the Assistant Superintendent of Stamps with his own report.

33. The Assistant Superintendent of Stamps shall at least once every month visit the shop in the Bullion Exchange and verify the balance of stamps in the hands of the vendor.

PART III

Rules for the Sale of Stamps used in Payment of Duty under the Indian Stamp Act, 1899, at the Bombay Stock Exchange

34. The following kinds of stamps shall be sold by *ex-officio* vendors at the Bombay Stock Exchange:—

- (1) Adhesive Share Transfer;
- (2) Brokers' Note;
- (3) Agreement;
- (4) Foreign Bill; and
- (5) Insurance.

35. Stamps shall be sold from 10-45 a.m. to 3-30 p.m. on week days and from 10-45 a.m. to 1-30 p.m. on Saturdays.

36. The stock of stamps in charge of the vendors shall, when not required for sale, be placed in the store-room of the Stamp Office.

37. After the day's transactions are over the balance in hand shall be counted. A report as to its correctness or otherwise shall be submitted to the Assistant Superintendent of Stamps in the evening.

38. The boxes containing the stock of stamps in the vendor's hands shall every evening be kept in the store-room of the Stamp Office and taken out in the morning of the next working day. Before the boxes containing the balance of stamps in the hands of the vendors are placed in the store-room, the stamps shall be counted in the presence of the Assistant Superintendent of Stamps who shall initial the vendors' books in token of the correctness of the entries therein. The sale proceeds of the day's transaction shall be handed over to the cashier of the Stamp Office the same evening with a challan indicating the amount remitted.

39. The vendors shall submit to the Assistant Superintendent of Stamps during the first week of every month returns showing—

- (1) the balance in hand on the last working day of the previous month;
- (2) the stamps received on indents during the month;
- (3) stamps sold during the month;
- (4) the balance on the last working day of the month to which the return relates.

PART N

Stamps used in Payment of Fees under the Court-fees Act, 1870 Rules for the Sale of the Court-fee Stamps

40. Court-fee stamps shall be sold at all Treasuries in the State of Bombay and by such persons as may be licensed to sell stamps by the Collector or other officer empowered by the State Government to grant licences. The Treasurer of each Treasury and any salaried persons as may be appointed by the State Government shall be *ex-officio* vendors of Court-fees stamps.

40-A. Licensed vendors holding licences for sale of stamps outside the City of Bombay shall sell stamps between 10-45 a.m. and 4-45 p.m. on week days and between 10-45 a.m. and 2 p.m. on Saturdays:

Provided that the Collector may vary the above hours of sale in any particular case:

Provided further that licensed holders may not sell stamp on public holidays.

41. *Ex-officio* vendors shall not be required except in the City' of Bombay to sell Court-fee stamps of a lower value than ²[rupees 3000] each. Court-fee stamps of lower value shall be sold by the licensed vendors. Court-fee stamps of all denominations shall be sold at the General Stamp Office, Bombay, by one *ex-officio* vendor.

1. Notn. No. 142/28. R.D.. dated 15th December 1934.

2. Subs. by G. N. of 8-1-2008.

42. [Subject to rule 56-A] ²[and rule 56-B] Court-fee stamps of lower value, from one anna to ³[two rupees] shall be sold by the licensed vendors in Bombay.

No licensed vendor shall sell any pressed Court-fee stamps of the value exceeding [rupees 3000] except under a licence granted to him in this behalf with the previous sanction of the State Government.

43. Every licence shall be revocable at any time by the State Government or by the authority granting it. Every licence shall specify the name of the licensee, the description of stamps which may be sold under the licence and the place of vend; and it shall be signed by the authority granting it. The licence shall be in the form in Schedule F.

⁵44. Court-fee stamps shall be sold by *ex-officio* vendors to the public for cash or on presentation by the vendee of the receipted chalan from Reserve Bank of India or the Imperial Bank of India in those places where there is a branch of the Imperial Bank.

⁶45. Licensed vendor of Court-fee stamps shall be entitled to discount at the rates mentioned in the following Table, namely:—

Kind of Stamps	<i>In the limits of the [Greater] Bombay and of the City of Poona and of the municipal boroughs of Sholapur, Kolhapur, Nasik, Thana and Kalyan</i>	<i>In the limits of headquarter town of a district or a taluka or a mahal other than those mentioned in column 2</i>	<i>In areas other than those referred to in columns 2 and 3;</i>	
	1	2	3	4
	Percentage of value Rs. n ^p .	Percentage of value Rs. n ^p .	Percentage of value Rs. n ^p .	Percentage of value Rs. n ^p .
(i) Court-fee stamps of denomination value not exceeding Rs. 100	2.00	2.00	3.00	
(ii) Court-fee stamps of denomination value exceeding Rs. 100 but not exceeding ⁸ [Rs. 600]	1.25	1.50	2.00	
⁹ [(iii) Court Fees Stamps of the denomination value exceeding Rs. 600 but not exceeding Rs. 3000	1.00	1.25	1.50	

1. Ins. by G.N., of 4-2-1955.

2. Ins, by G.N. of 28-3-1957.

3. Subs. by G. N., of 29-10-1959.

4. Subs. by G. N. of 8-1-2008.

5. Notn. No. 142/28. R.D., dated 15th December 1934.

6. Subs. by G.N., of 2-12-1963.

7. Subs. by G.N. of 2-12-1963.

8. Subs. by G. N. dated 28-1-1975.

9. Entry (iii) was added by G.N. of 8-1-2008.

46. Licensed vendors will be required to pay cash for Court-fee stamps purchased by them. No discount shall be given on account of the purchase by a vendor of any stamp exceeding rupees 30001 or upwards in value.

Note.— The rule sanctioned by Government Resolution No. 6463, dated 5th September 1883, for regulating the sale of Impressed Court-fee Stamps by licensed vendors does not require that a person who has to pay a court-fee of Rs. 125, or upwards shall obtain all the impressed stamps or labels necessary to represent the fee from an *ex-officio* vendor or from a stamp vendor holding a special licence. And the rule is not transgressed if a person, in a transaction requiring a Court-fee Stamp say of the value of Rs. 67-8-0 after having purchased an impressed paper of the value of Rs. 60-00 the highest suitable value at the time obtainable from the local *ex-officio* vendor uses in order to make up the fee or Rs. 67-8-0 labels which he purchased either then expressly or at any previous time from a licensed stamp vendor. Nor can it be said that the licensed stamp vendor transgresses the rule if he sold labels to the person for Rs. 7-8-0 knowing that he intended to use them for the above purpose, because he was bound to enquire what purpose the labels were to be put to. The rule merely prohibits the sale, by a licensed stamp vendor, of any Impressed Court-fee Stamps of the value of Rs. 125 or upwards except under a special licence. (G.R. No. 2821, dated 14th April 1886).

47. Every licensed vendor shall have at all times posted in a conspicuous position outside his place of vend, a signboard bearing the name of the vendor with 'the words "Licensed Vendor of Court-fee Stamps" in English and in the vernacular of the District. He shall also have in the place of vend the Acts of the legislature and the schedules referring to the stamps sold by him, together with these rules in English and the said vernacular, so placed that they can readily be seen and read by purchasers.

48. (1) In case of Court-fee adhesive stamps every *ex-officio* or licensed vendor shall write with his own hand in the blank space provided for in the body of the stamp, the name of the purchaser, the date of sale and his signature.

Note.—The *ex-officio* vendors at the Courts of Small Causes, Bombay, are exempt from the obligation of endorsing the names of purchasers on Court-fee adhesive stamps.

(2) In the case of Court-fee impressed stamp, every *ex-officio* or licensed vendor shall write on the back of every such stamp which he sells, the date of sale, the name of the purchaser, and the value of stamp in full words and his own ordinary signature.

(3) He shall at the same time make corresponding entries in respect of Court-fee adhesive and impressed stamp in a register to be kept by him in the form prescribed in rule 54. No such vendor shall knowingly make a false endorsement on the stamps sold or a false entry in his register.

49. Every licensed vendor of Court-fee stamps shall, without delay, deliver any stamps which he has in his possession for sale on demand by any person tendering the price thereof.

50. No *ex-officio* or licensed vendor shall sell any stamps the use of which has been ordered by a competent authority to be discontinued. On returning such stamps to the Depot within six months from the date of such order of discontinuance he shall be entitled to receive back the value thereof, less any discount which may have been allowed.

51. Every vendor shall keep and render such accounts as may be prescribed by the State Government and shall allow the Collector or any officer duly authorised by such Collector or by the State Government at any time to inspect such account and the register which he is required to keep under rule 48 and to examine the stock of stamps in his possession.

52. (1) Every vendor—

(a) shall on demand made at any time by the Collector or other officer duly authorised by the State Government, and

(b) may—

(i) on application for leave to do so, or

(ii) on resigning his licence,

deliver up all stamps remaining in his possession.

(2) Payment of the value of stamps which have been paid for by a vendor and delivered up, shall be made subject to deductions as follows:—

(a) A deduction of '[six paise] in the rupee or a fraction of a rupee of the full value of all stamps delivered up in the following circumstances, viz.—

(i) on resignation by the vendor of his licence;

(ii) on revocation of the licence for any fault on the part of the licensed vendor;

(iii) on application by the licensed vendor for leave to return any stamps in his possession;

(b) a deduction only of the discount, if any, allowed on purchase by the vendor on stamps delivered up in the following circumstances:—

(i) on the expiration of the licence;

(ii) on the revocation of the licence for any cause other than a fault on the part of the licensee;

(iii) on the death of the licensed stamp vendor:

Provided that application for refund of the value of stamps delivered up under this rule shall ordinarily be made within six months of the date of the resignation or death of the licensed vendor or the revocation of the licence but in special cases, the Collector or the Superintendent of Stamps, Bombay, may accept an application made within one year of such date

Note.— *Vide* note under rule 23.

53. A licensed vendor shall be permitted to exchange any stamps which are in the opinion of the Collector or other officer duly authorised by the State Government in this behalf fit for use but for which there is no immediate demand, for other stamps of a like aggregate value.

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Note to *rules* 52 and 53.— No Court-fee adhesive stamp shall be received back into store, unless in cases where the value of each label is not less than Rs. 5, there are at least two such labels which have never been detached from each other, and in case where the value of each label is less than Rs. 5 unless there are at least four such labels which have never been detached from each other. Permission may be given to dispose of the detached labels on which no refund is admissible. This shall not be applicable to Court-fee Stamps of Rs. 10 and Rs. 15 and Rs. 20 denomination.

54. The register required to be kept under rule 48 shall be in the form in Schedule G.

55. An *ex-officio* vendor of Court-fee stamps may be required to give security for the proper performance of his duties if it appears necessary to the head of the office in which the vend of stamps is to be conducted. The terms of the bond can be specially framed to meet the requirements of the case.

56. Court-fee Stamps of ²[six paise, twelve paise and fifty paise] may be issued for sale to Revenue Officers when on tour. The stamps so issued should be considered as a portion of the stock of the Treasury (local or branch depot) from which they are taken and should be represented there by the receipt of the Revenue Officer until they are returned or accounted for.

A separate receipt in the form in Schedule H should be filled in and signed for each denomination of stamps so issued to a Revenue Officer. The receipt on being received in the Treasury should be placed among the stock of stamps from which the supply acknowledged is withdrawn.

¹56-A. Court-fee Stamps of lower value, from [six paise] to one rupee, may be sold in Greater Bombay by such police officers not lower in rank than an Inspector of Police as may be authorised in this behalf by the Commissioner of Police, Greater Bombay. Such court-fee stamps shall be purchased from the Office of the Superintendent of Stamps against payment and the Police Officer shall write in the blank space in body of the stamp which he sells, the name of the purchaser, the date of sale and his signature and affix a mark thereon "Issued from the Office of the Commissioner of Police, Greater Bombay"].

⁴[56-B. Court-fee Stamps of lower value from five paise to one rupee, may be sold in Greater Bombay by such Railway Police Officers not lower in rank than a Sub-Inspector of the Railway Police, as may be authorised in this behalf by the Superintendent of Police, Central, Southern and Western Railways, Poona. Such court-fee stamps shall be purchased

1. Notn. No. 142/28, R. D., dated 15th December, 1934.
 2. Subs. by G.N., of 27-3-1969.
 3. Ins. by G.N., of 4-2-1955.
 4. Ins. by G.N. of 28-3-1967.

from the Office of the Superintendent of Stamps, Bombay, against payment and the Railway Police Officer concerned shall write in the blank space in body of the stamps which he sells the name of the purchaser, date of sale, his signature and designation.]

PART V

Rules for the Sale of Court-fee Stamps at the High Court and the Court of Small Causes, Bombay

57. Indents are to be submitted by the salaried vendors twice a week, *i.e.*, on every Wednesday and Saturday before 11-30 o'clock. The vendors shall arrange to keep a sufficient stock of stamps to meet the requirements of suitors, and indent only for such stamps as are usually used.

58. The stamps together with the daily cash collections, shall be kept in the safes for which a suitable place will be provided by the Court. The key of the safe shall be retained by the vendor himself.

59. The sale book shall be written up daily. It should be kept neat and free from erasures. Corrections, if any, may be made in red ink and initialled by the vendor.

60. The cash collection shall be sent daily at 11 a.m. to the Stamp Office by the vendor's peon with a printed memorandum of the amount remitted, for which a receipt will be granted in a printed book.

61. The vendors shall examine the balance in hand at the end of the day and shall submit a report as to its correctness or otherwise to the Assistant Superintendent of Stamps at 11 a.m. on the following day.

62. A return of stamps sold, and the balance of stamps in hand, and cash, together with sale book, shall be produced at the Stamp Office, Bombay, by the vendors for verification once a week on days prescribed by the Assistant Superintendent of Stamps. The stamps will be examined either by the Assistant Superintendent or the Storekeeper, and correctness verified.

63. Stamps shall be sold for cash from 10-30 a.m. to 5 p.m. (S.T.)

64. The Assistant Superintendent of Stamps shall once a month visit both the Courts and take stock of stamps, and satisfy himself that the wants of the public are properly attended to.

PART VI

Sale of Court-fee Stamps at the Courts of Presidency Magistrates in '[Greater Bombay]

65. The Superintendent of Stamps, Bombay, may permit one petition writer attached to each of the Courts of the Presidency Magistrates in Greater Bombay to sell court-fee stamps of all denominations from one anna to two rupees and to receive a commission at the rate of ²[rupees 2] per cent, on the value of the Stamps purchased by him for sale to the public.]

1. Subs. by G. N. of 4-7-1955.
2. Subs. by G.N. of 2-12-1963.

PART VII

Sale of General and Court-fee Stamps by Post Office Officials

66. Special licences may, at the discretion of the Collectors, be granted to sub-postmasters and branch postmasters at places other than the headquarters of districts or talukas, to sell General and Court-fee stamps subject in general to the same conditions and rules as are observed in the case of licensed vendors.

67. When a sub-postmaster or branch postmaster desires to sell General or Court-fee stamps, he should apply for the licence through his immediate superior, i.e., the Superintendent of Post Offices or a first class postmaster as the case may be, and when a licence is granted it should be sent to the applicant through the same channel.

68. Any licensed sub-postmaster or branch postmaster will receive without payment of ready money, an advance of stamps of the class which he is licensed to sell, of an aggregate value of one hundred rupees. Subsequently, a similar advance will be supplied if the licensee first pays into the Treasury, or accounts for the payment to the State Government, of any sum due by him on account of any previous advance. The sub-postmaster or branch postmaster receiving such advance shall give a receipt for the money value thereof, which receipt shall be renewed from year to year.

69. Advances will be made from the stock of stamps under double lock and will, therefore, be shown in the Treasury Officer's Store Register of Stamps.

70. The rates of discount which are specified in columns 3 and 4 in Schedule B appended to these rules shall also be admissible to licensed sub-postmasters or branch post-masters on all stamps supplied to them for sale.]

I. GENERAL STAMPS

(1) Adhesive Stamps

	Discount per cent		
	Rs.	a.	p.
On stamps not exceeding in value 8 annas each, in quantities of not less than Rs. 5 in amount.	3	12	0
On stamps exceeding in value 8 annas each, but not exceeding in value Rs. 5, in quantities of not less than Rs. 50 in amount.	1	14	0
On stamps exceeding in value Rs. 5 each, but not exceeding in value Rs. 50 each, in quantities of not less than Rs. 100 in amount.	0	15	0

(2) Impressed Stamps

Stamps embossed or engraved on stamped paper (including such stamps — bearing the word "Hundi")	3	12	0
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<i>Discount per cent</i>		
Rs.	a	p.

II. COURT-FEE STAMPS

On stamps of the value of Re. 1 or less	0	15	0
On stamps of the value of more than Re. 1 but less than Rs. 125 each.	0	11	3

71. Sub-postmasters or branch postmasters will be licensed by their official designation.

72. Sub-postmasters or branch postmasters should be required to execute a security bond in the form given in Schedule E. The amount of the security shall be fixed in each case by the Collector or other authority who grants the licence, but, as stamps will ordinarily be supplied to the licensee on payment of ready money, the amount shall not be higher than the value of stamps advanced without payment.

73. When a sub-postmaster or branch postmaster proceeds on leave or is deputed or transferred, he should make over to his successor under receipt the stamps and cash, the total of which should be equal to the value of stamps advanced and the discount on the stamps unsold. The relieving officer if desirous of carrying on the sale of such stamps should be required to execute a bond in the manner laid down in rule 72 above.

74. When a sub-postmaster or branch postmaster ceases to be specially licensed or desires to discontinue the advance he shall refund the value entered in the receipt either in money or in stamps of the class which he is licensed to sell, and shall be granted a receipt for the same by the officer to whom the refund is made.

75. The stamps kept for sale and the collections realised therefrom shall on no account be placed with money belonging to the Post Office Department, but must always be kept apart. For this the sub-postmaster or branch postmaster should make his own arrangements.

76. The licensed sub-postmaster or branch postmaster shall not retain in his possession for more than seven days any endorsed stamp entered as sold in his register of which the vendee fails to take delivery. In the case of such failure, he shall on the expiry of seven days, forward the stamps to the Collector for cancellation and ask for refund of its value or sanction for the issue of another stamp in exchange therefor.

77. Stamps will be supplied to licensed sub-postmasters or branch postmasters (if the stamps cannot be sent through messengers), by means of insured parcels. If any such stamps are to be returned to the Treasurer, they should also be returned in an insured parcel and not through the head office. The charges for postage and insurance shall be borne by the Stamp Department.

78. All correspondence in connection with the purchase and sale of stamps should be sent in ordinary envelopes superscribed "On India Government Service." The cover should be despatched "Service unpaid", but duly franked in the manner prescribed in the Post Office Guide.

79. When a licensed sub-postmaster or branch postmaster desires to purchase a fresh supply of stamps, he may do so either from the District Treasury or from the nearest

Taluka treasury. He must remit a sum equal to the value of stamps required minus the discount allowed to him by rule 70, to the treasury or sub-treasury. He must at the same time send an indent stating clearly the description of stamps required, their value and the total sum remitted.

80. The amount realised on stamps sold or that for which stamps are required should be remitted to the Treasury Officer through a messenger or by a postal money order. The amount of discount recoverable on the value of the stamps sold should be deducted from the amount thus remitted.

81. The remittance of the value of stamps thus indented for may be made by insured parcel, or money order or in any other manner at the option and risk of the sender.

82. On receipt by the Treasury or Sub-Treasury of an indent and remittance, the stamps indented for will be supplied from the outside stock of stamps in the hands of the *ex-officio* vendors, who will credit the value in his sale register of stamps in the same way as if the stamps had been purchased by an ordinary licence vendor. The stamps so supplied will be sent to the sub-postmaster or branch postmaster by insured parcel, unless the sub-postmaster or branch postmaster has by demand in writing requested that the stamps should be made over to the persons by whom the remittance is paid in.

83. Treasury Officers and Sub-Treasury Officers are responsible for seeing that the indents of sub-postmasters or branch postmasters are complied with without unnecessary delay.

84. Sub-postmasters or branch postmasters are not required to submit any periodical accounts of their sales and balances of stamps. The value of the stamps originally advanced to them will be shown in the monthly plus and minus memorandum (submitted to the Accountant General] as outstanding in their hands, and their subsequent cash purchases will be treated in the treasury accounts in the same way as sales of stamps to ordinary vendors.

85. The value of stamps outstanding against each sub-postmaster or branch postmaster should be noted in detail in the office copy of the *plus* and minus memorandum.

86. When a sub-postmaster or branch postmaster is transferred, and his successor is willing to continue to sell such stamps, he will endorse on the licence the name of his successor and the date of his making over charge of the licence to him and sign the endorsement. He will also send to the Collector a copy of the usual change report which bears the signature of both the relieved and relieving officer, and in which also the stamps and cash (if any) are fully detailed.

87. A note should be made on every licence granted to a post office of the value of the advance of stamps made to the sub-postmaster or branch postmaster, so that in case of a transfer the relieving officer may, on taking over the licence, be able to satisfy himself that he has received the full value of the advance either in stamps or cash, from the officer whom he relieves. The relieving officer will be presumed to have received the full value of the advance, unless he has taken over the licence under *protest* and at once reports to the Collector that he has not received the value of the advance in full.

88. The Postal Department shall intimate to every sub-postmaster or branch postmaster on transfer whether a licence has been granted to the office to which he is posted.

89. On the closing of a Post Office or if the relieving sub-postmaster or branch postmaster is not willing to sell stamps, the licence **will** lapse, and the value of the advance of stamps originally made to the office shall be **refunded** either in stamps or cash, the balance of stamps being returned to store and the cash credited into the treasury as sale proceeds of stamps. The Collector may make allowance in the case of unsold stamps remaining in the possession of the sub-postmaster or branch postmaster after the closing of the Post Office or on the **refusal** of his successor to sell stamps, in the same way as is made in the case of ordinary licensed vendors.

90. The Postal Department shall intimate to the Collector the intended closing of a Post Office which holds a licence.

91. Communications to sub-postmasters or branch postmasters regarding the sale of stamps should be sent to them direct and not through their official superiors.

92. Blank vend registers in the prescribed form will be supplied free of charge on application to the Collector. When the register is completely filled up, it should be delivered to the Collector or other officer deputed to receive the same.

SCHEDULE A
(See rule 9)
Form of Licence

To (here enter the name of Licensee).

Licence No.

granted under the Indian Stamp Act, 1899.

Dated

You are hereby authorised to sell stamps of the following description (that is to say) (here insert description of stamps) at (here insert the number of the house and name of street, etc., at which the stamps are to be sold) in the (here enter place) subject to the provisions of the Indian Stamp Act, 1899 (**II of 1899**), and the rules made thereunder for the time being in force.

(Signed)

(Collector)

(or other officer empowered under rule 7)

[**SCHEDULE B**

Kind of <i>stamps</i>	<i>Percentage</i> of Value
General Stamp of Denomination not exceeding Rs. 30,000,	3]

SCHEDULE C
(See rule 13)
Form of Register

<i>Date</i>	Serial No.	Description of stamps	Value of stamps	Name of purchase	Residence of purchaser	Signature or <i>left</i> thumb mark of the purchaser or <i>his</i> agent

SCHEDULE D
(See rule 15)

Instructions to Vendors in Connection with the taking of the
Thumb Impressions of Purchasers of Stamped Papers

1. Every purchaser of stamp embossed or engraved on stamped paper should **be** invited to **affix** if he is a literate person his signature and if he is an illiterate person **the** rolled impression of the ball of his left thumb on the stamp itself below the vendor's endorsement of the sale, in the case of Hundi stamped paper, on the reverse of the top and in the case of other stamps, on the face of the stamp and also opposite the sale entry in the Vendor's sale register.

Note.— Pardanashin ladies also should in all cases be invited to affix the impression of their thumb mark.

2. If an illiterate purchaser has lost his left thumb or if his left thumb is so deformed or diseased that he cannot use it the impression of the ball of his right thumb or of any finger may be taken instead. In such cases a note should be made below the impression stating which finger of the left hand, or thumb or finger of the right hand, has been used in making it and **explaining why** the impression of the left thumb **was** not taken. The **fingers** of the hand should be described (commencing with that next the thumb) as the first or forefinger, the second or **middle** finger, the third or ring finger, and the fourth or little finger.

3. In the case of the illiterate purchasers at the Bombay Stamp **Office**, when such purchaser is **recognised** as a representative of, or is a peon, bringing a written order from, a public body or known firm, it will be sufficient if the representative's or peon's thumb mark is taken in the register and it will not be necessary to take it on the stamps. When such purchaser is not so known his impression should be taken both in the register and on the stamp. This rule will apply to such headquarter stations in the State of Bombay as Government may from time to time direct.

4. **Ex-officio** vendors will be supplied by the Stationery Department on indent with one or two tin plates, a roller and printing ink. A drop or two of printing ink should be put on the plate and by means of the roller and with the aid of a drop or **two** of kerosene oil it should be spread over the plate evenly. The layer of ink should not be so thick as not to allow the colour of the plate to show through it. The purchaser's left hand should be taken and the ball of the thumb after being wiped should be laid on the ink plate and rolled from side to side (not rubbed) and pressed gently but firmly with the operator's own hand until **sufficiently** inked and the inked thumb should then be placed and lightly and

carefully rolled on the paper on which the impression is to be taken in such a way that the pattern of the whole ball of the thumb from side to side is clearly impressed on it. The thumb should be inked afresh for each impression. It must be specially borne in mind that any reverse movement either at the time of applying or removing the thumb will cause a smudge and spoil the impression.

5. The affixing of a thumb impression should be carried out under the immediate personal supervision of the vendor, who should affix his initials against each impression.

6. The roller must, when not in use, be hung up by the handle, the barrel not touching anything and kept in cool place. In the morning following the day on which the roller has been used it should be cleaned by being first washed in water with washing soda dissolved in the latter and finally by being washed in water alone.

SCHEDULE E

(See rules 21 and 22)

Know all men by these presents that we A.B., residents of and C.D., residents of, and E.F., residents of, are jointly and severally held and firmly bound unto the Governor of Bombay (hereinafter referred to as the "Government") in the sum of Rs. of good and lawful money current in Bombay, to be paid to the Government or its certain attorney, agents, successors or assigns, for which payment well and truly to be made we jointly and severally bind ourselves and each of us, and our respective heirs, executors, administrators, and representatives, by these presents. Sealed with our respective seals.

Dated this day of in the year of Christ One Thousand Nine Hundred and

Whereas according to the provisions of the rules in this behalf framed under section 74 of the Indian Stamp Act, 1899, the above bounden A.B., has been duly appointed to vend at in the certain stamps on the part of the State Government, and whereas the above bounden C.D. and E.F. have agreed to join with the said A.B. in the above written bond or obligation, subject to the conditions hereunder written as the surety or sureties of the said A.B. for his strict observance, for and during all the time that he the said A.B. has been or shall continue to be such vendor of stamps, of the duties of his said office, and of all and every the rules authorised by or referred to in the said Act to be observed by all vendors of stamps according to the true intent and meaning of the said rules, and every of them; and also for his the said A.B.'s strict observance, for and during all the time that he shall continue to be such vendor of stamps, of such future acts, with such penalty, and after such form as may be required by the Collector of Now the condition of the above written bond or obligation is such, that if the above bounden A.B. has, for and during all the time that he the said A.B. has been such vendor of stamps as aforesaid, well truly, faithfully and diligently done, executed and performed, and do and shall, for and during all the time that he the said A.B. shall continue vendor of stamps, well, truly, faithfully and diligently do, execute and perform all and every the duties belonging to the said office of vendor of stamps, and has faithfully, justly and exactly observed, performed, fulfilled and kept, and shall faithfully, justly and exactly observe, perform, fulfil, and keep all and every the rules mentioned or referred to in the said Act to be observed by all vendors of stamps according to the true intent and meaning of the said rules, and every of them; and also if the said A.B. shall well and truly observe, perform, fulfil, and keep such future acts,

with such penalty and after such form as may be required by such Collector of according to the true intent and meaning of the said last mentioned Act; and if the said A.B., his heirs, executors or administrators shall indemnify and keep and save harmless the Government, its successors and assigns of and from all loss and losses, damage and damages which has or have happened or accrued to, or been sustained by it, the Government, or which may or shall happen or accrue to, or be at any time or times sustained by it the Government, its successors or assigns by, from or through, or by the means of the neglect, default, insolvency or misconduct of him the said A.B. his executors or administrators or agents or his or their executors or administrators, not fully accounting for and paying to the Government, its successors or assigns, what may be justly due and owing to it by the said A.B. as vendor of stamps as aforesaid, or through or by means of the neglect, misconduct, omission or insolvency of the said A.B., as such vendor of stamps, as aforesaid; and also shall well and truly pay or cause to be paid into the hands of the Collector offor the time being, or to such other officer or person as the State Government shall from time to time direct or appoint any penalties, forfeitures, dues or other sums of money which now have been, or shall, or may be at any time hereafter incurred, or any penalties which may become payable by the said A.B., as such vendor of stamps, under or by virtue or by reason of the rules, or by any of them, or by any such future Rule or Act, Rules or Acts as shall hereafter be in that behalf passed in due form of law, relating to the said duties of vendors of stamps when and so often as all or any such penalties, forfeitures, dues and other sum or sums of money shall be so incurred or become payable by the said A.B. then this obligation to be void and of no effect, but otherwise to be and remain in full force and virtue.

Signed, sealed and delivered at
In our presence

(Signed) A. B.
C. D.
E. F.

SCHEDULE F
(See rule 43)

To

No.
(Date):

Licence

You are hereby authorised to sell Court-fee Stamps of the following descriptions (that is to say) (here insert description of stamps), at (here insert the number of the house and the name of the street or court, or district or locality, and the name of the Collectorate wherein the stamps are to be sold), according to rules made under section 34 of Act VII of 1870.

(Signature of the officer granting the licence.)

Note.—This licence is revocable at any time by the State Government or by the officer granting it.

SCHEDULE G
(See rule 54)
Form of Register

Date	Description of Stamps	Value of Stamps	Name of Purchaser	Residence of Purchaser

SCHEDULE H
(See rule 56)
Form of Receipt

Receipt for Stamps issued to Revenue Officer

Received from the Treasury Officer,the undermentioned supply of stamps under **rule 56**:—

<i>Number</i>	<i>Description</i>	<i>Denomination Value</i>

Dated

20

Signature and designation of Receiving Officer

(Vide G.R., R.D., No. 142/28, dated 10th May 1934.)