

Bihar Stamp Rules, 1954

[19th February, 1954]

In exercise of the powers conferred by clause (9) of Section 2, clause (a) of Section 9, Sections 10, 17, 18, 33, 37, 49, 70, 74, 75 and 76A of the Indian Stamp Act, 1899, (Act II of 1899), and in supersession of all previous Rules on the subject the Governor of Bihar is pleased to make the following Rules and orders so far as they affect the State transactions under the Act.

CHAPTER I
PRELIMINARY

1. Short title.— These Rules may be called the Bihar Stamp Rules, 1954.
2. Definitions.— In these Rules—
 - (a) "the Act" means the Indian Stamp Act, 1899;
 - (b) "Section" means a Section of the Act;
 - (c) "schedule" means a schedule appended to the Act; and
 - (d) "Superintendent of stamps" means the Superintendent, Government Printing, Bihar.
3. Descriptions of Stamp.— (1) Except as otherwise provided by the Act or by these Rules—
 - (i) all duties with which any instrument is chargeable shall be paid and such payment shall be indicated on such instrument by means of stamps issued by Government for the purposes of the Act; and
 - (ii) a stamp which by any word or words on the face of it is appropriated to any particular kind of instrument shall not be used for an instrument of any other kind.
 (2) There shall be two kinds of stamps for indicating the payment of duty with which instruments are chargeable, namely—
 - (a) impressed stamps overprinted with the word "Bihar"; and
 - (b) adhesive stamps overprinted with the word "Bihar":

Provided that the payment of stamps duty on instruments executed in any part of the territories for the time being comprised with Part A States (other than the State of Bihar) and Part C States, and governed by Section 19A of the Act, as amended in its application to the State of Bihar, may be indicated by such stamps as may be prescribed for use in that part to the extent of the duty payable there, the additional duty, if any, chargeable in the State of Bihar being paid by means of stamps prescribed in this Rule:

1[Provided also that the Department of Registration may subject to such conditions as it thinks proper to impose, authorize any officer of the State Government for the use of Stamping or Perforating machine or franking machine/tax meter for making impressions on instruments chargeable with duties to indicate the payment of stamp duty and any such authorized impression on any instrument shall have the same effect, as if the amount equal to the payable duty indicated by the impression has been duly paid and the instrument on which the amount shall be paid in such way shall be supposed to be duly stamped under sub-section (1) of Section 10 of the Indian Stamp Act, 1899.]

CHAPTER II
OF IMPRESSED STAMPS

4. Hundis.— (1) *Hundis* other than *hundis* which may be stamped with an Adhesive stamp (under Section 11), shall be written on papers as follows, namely—
 - (a) A *hundi* payable otherwise than on demand but not at more than one year after date or sight and for an amount not exceeding thirty thousand rupees in value, shall be written on paper on which a stamp of the proper value bearing the word "*hundi*" has been engraved or embossed.
 - (b) A *hundi* for an amount exceeding thirty thousand rupees in value or payable at more than one year after date or sight, shall be written on paper supplied for sale by the Government, to which a label has been affixed by the Superintendent of Stamps and impressed by such officer in the manner prescribed by Rule 11.
 (2) Every sheet of paper on which a *hundi* is written shall be not less than 85/8 inches long 51/8 inches wide and no plain paper shall be joined thereto.
 (3) The provisions of sub-rule (1) of Rule 7 shall apply in the case of *hundis*.
 (4) Promissory notes and bills of exchange.— A promissory note or bill of exchange shall, except as provided by Section 11 or by Rules 13 and 18, be written on paper on which a stamp of the proper value, with or without the word "*hundi*" has been engraved or embossed.
 (5) Other instruments.— Every other instrument chargeable with duty shall, except as provided by Section 11 or by Rules 10, 12 and 13 be written on paper on which a stamp of the proper value, not bearing the word "*hundi*" has been engraved or embossed.
 (6) Provision where single sheet of paper is insufficient.— (1) Where two or more sheets of paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument a portion of such instrument shall be written on each sheet so used.
 (2) Where a single sheet of paper not being paper bearing an impressed *hundi* stamp is insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp. So much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument:
 Provided that in every such case a substantial part of the instrument shall be written on the sheet which bears the stamp before any part is written on the plain paper subjoined and each such paper subjoined shall be attested by the executant with his full signature and date.
 (7) One *anna* and two *annas* impressed stamps.— The duty on any instrument which is chargeable with a duty of one anna under the A I, or of two *annas* under Articles 5, 19, 36, 37, 43, 49 and 52 of Schedule I may be denoted by a coloured impression marked on a skelton form of such instrument by the Superintendent of Stamps.
 (8) The proper officer.— The officers specified in Appendix I (and any officer appointed in this behalf by the State

Government) are empowered to affix and impress or perforate labels, and each of them shall be deemed to be the proper officer for the purposes of the Act and of those Rules.

¹[10. Affixing and impressing of labels by proper officer in certain cases.— Labels may be affixed or, and impressed or, and perforated by the proper officer on all instruments chargeable with the stamp duty under the Indian Stamp Act, 1899.

11. Mode of affixing and impressing labels.— (1) The proper officer shall upon any instrument ²[xxx] being brought to him before it is executed, and upon application being made to him, affix thereto a label or labels of such value as the applicant may require and pay for, and impress or perforate such label or labels by means of a stamping machine or a perforating machine ¹[franking machine or the tax meter, and also stamp or write on the face of the label or labels the date of impressing or perforating the same. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets.

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

(3) The officer mentioned in Appendix I shall discharge the functions of the proper officer under sub-rule (2).

²[11(a) Authorization for the use of franking machine or tax meter.— (i) The franking machine or tax meter may also be used for payment of stamp duty by impression on all kinds of instruments on which stamp duty is payable under the Indian Stamp Act, 1899.

(ii) The Secretary to the Government Department of Registration, may by general or special order, authorize in Form-11, the use of franking machine/tax meter for impressions on instruments to indicate the payment of stamp duty payable on such instruments.

(iii) If the Secretary to the Government, Department of Registration is satisfied that to the extent of the instruments executed and the stamp duty chargeable thereon, it is necessary in the public interest, to authorize any person or any office, body or institution, subject to such conditions as may be specified in the said order.]

12. Certain instruments to be stamped with impressed labels.— (1) Instruments executed out of India and requiring to be stamped after their receipt in India (other than instruments which under Section 11 or Rule 13, may be stamped with adhesive stamps) shall be stamped with impressed labels.

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

CHAPTER III CF ADHESIVE STAMPS

13. The following instruments may be stamped with adhesive stamps, namely:—

(a) Use of adhesive stamps on certain instruments.— Bills of exchange payable otherwise than on demand and drawn in sets, when the amount of duty does not exceed one anna for each part of the set.

(b) Transfers of debentures of public companies and associations.

(c) Copies of maps or plans, printed copies and copies of or extracts from registers given on printed forms, when chargeable with duty under Article 24 of Schedule I.

(d) Instruments chargeable with duty under Articles 5(a) and (b) and 14 of Schedule I.

(e) Instruments chargeable with stamp duty under Article 47 of Schedule I.

(f) Instruments chargeable with stamp duty under Articles 19, 36, 37, 49(a)(ii) and (iii) and 52 of Schedule I.

(g) Central Excise Bonds chargeable with duty under Article 15 of Schedule IA.

14. Supply of deficient duty when necessary stamps are not in circulation.— Notwithstanding anything contained in these Rules, whenever the stamp duty payable under the Act in respect of any instrument cannot be paid exactly by reason of the fact that the necessary stamps are not in circulation, the amount by which the payment of duty shall on that account be in deficit shall be made up by the affixing of adhesive court-fee stamps of lower denomination described in Rule 17.

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

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

17. Adhesive stamps denoting duty of one *anna* only.— Except as otherwise provided by these Rules, the adhesive stamps used to denote duty shall be requisite number of stamps bearing the words "One anna, Bihar Revenue" in the case of instruments executed in Bihar.

18. Special adhesive stamps to be used in certain cases.— The following instruments when stamped with adhesive stamps shall be stamped with the following descriptions of such stamps, namely—

(a) Bills of exchange, cheques and promissory notes drawn or made out of India and chargeable with a duty of more than one *anna*- with stamps bearing the words "Foreign Bill".

(b) Separate instruments of transfer of shares and transfers of debentures of public companies and associations with stamps bearing the words "Share Transfer".

(c) Entry as an Advocate, *Vakil* or Attorney on roll of any High Court—with stamps bearing the word "Advocate", "*Vakil*", or "*Attorney*", as the case may be.

Note— It is permissible to use plain adhesive stamps.

- (d) Notarial acts—with foreign bill stamps, bearing the word "Notarial."
- (e) Copies of maps or plans, printed copies and copies of or extracts from registers given on printed forms certified to be true copies - with court-fee stamps.
- (f) Instruments chargeable with stamps duty under Articles 5(a) and (b) or 43 of Schedule I - with stamps bearing the words "Agreement" or "Broker's Note" respectively.
- (g) Instruments chargeable with stamps duty under Article 47 of Schedule I - with stamps bearing the words "Insurance".

CHAPTER IV
MISCELLANEOUS

19. Provision for cases in which improper description of stamps is used.— When an instrument bears stamps of proper amount, but of improper description, the Collector may, on payment of the duty with which the instrument is chargeable, certify the endorsement that it is duly stamped.

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

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

22. Mode of cancelling original debenture on refund under Section 55.— When the Collector makes a refund under Section 55, he shall cancel the original debenture by writing on or across it the word "Cancelled" with his usual signature and the date thereof.

CHAPTER V
LICENCE TO SELL STAMPS

23. Grant of licenses to sell stamps within the compounds belonging to Civil Courts.— Licenses to sell stamps within the compounds belonging to Civil Courts shall not be issued by the District Officers without consulting the District Judge, whose reasonable objections are to prevail.

24. Cancellation of license for the sale of stamps within the compounds belonging to Civil Courts.— Any representation of the District Judge for the cancellation of any license granted for the sale of stamps within the compounds belonging to Civil Courts shall receive all due consideration.

25. Register how to be kept.— The Register of impressed stamps kept by licensed vendors of stamps under Rule 13 of Section II of the Rules issued with Government notification no. 7291-F., dated the 26th April 1949 is to be kept by the stamp vendors in volumes, and a new one commenced every year. In the beginning of each volume are to be entered the name of the vendor, the date from which it is in use, and the number of pages it contains, each page being numbered. The Collector (or officer directed by him) or Subdivisional Officer is to examine and sign the register when submitted, and return it to the vendor with as little delay as possible.

26. Registers to be classed as B papers.— The registers, which under Rule 14 of the Rules cited in the foregoing Rule are to be deposited in the Collectorate or Subdivisional Office at the end of each year, should be classed as B class papers and should be dealt with in the manner prescribed in the Records Manual, for such records.

CHAPTER VI
REFUNDS AND RENEWALS

(a) *Delegation of Powers*

27. Under the provisions of Section 50, sub-sections (2) and (3) and Sections 52, and 54, the Collector can only grant refunds or renewals in respect of non-judicial stamps on application being made to him within six months from the date of the different contingencies contemplated therein. Collectors are authorised to allow refunds or renewals of spoilt or useless stamps or the re-purchase of stamps not required provided that application for renewal or refund be made within one year from the date of the same contingencies.

28. Under the provisions of Section 50, sub-section (1) the application for relief in the cases mentioned in Section 49, clause (d)(5) should be made within two months from the date of the instrument. Collectors are authorised to extend the period to four months.

29. Officers in charge of treasuries must refer to the Collector for separate orders on every application.

Note.— No refund can be granted in the case of stamps affixed to bills of exchange which have been used as cover and sent to home firms or home partners or directors, who are payees, although such bills may not have been negotiated.

30. Government have delegated under Section 76A(b) to all Collectors the power conferred on the Chief Controlling Revenue Authority to refund penalties or excess duty under Sections 45(1) and (2).

31. The allowance for spoiled stamps under Section 49 of the Indian Stamps Act refers to impressed paper and tables to the exclusion of adhesive stamps. Sections 52 and 54 apply to all kinds of stamps used under the Act, but great caution should be used in refunding the value of adhesive label.

(b) *Application for refunds*

32. Contents of applications.— Applications for refund or renewals shall be made on printed forms (given in Appendix IV) containing the particulars required by law, with counterfoils, including receipt to be given by the Collector and the receipt for money or fresh stamps, as the case may be, to be given by the party. These forms shall be kept at each treasury or sub-treasury for sale to the public at one price for each, and while such printed forms are available they must be used by applicants. These forms are to be obtained from the *nazir* or stamp vendors at one pice per sheet. Stamp vendors may

obtain the forms from Collector's office at the rate of Rs. 18-0 per 100 copies for retail to the public at one pice per sheet, and while such printed forms are available they shall be used by applicants.

33. Register of applications.— The Collector shall keep a register of applications for refund or renewal in the form given in Appendix IV.

Note.— The form mentioned in Rules 32 and 33 shall be obtained from the Deputy Superintendent, Incharge Press and Forms, Gaya, by indent in the usual manner.

34. On receipt of an application the stamp paper should be counted and application admitted. The counterfoil attached to the form should be filled up and returned to the applicant who shall be informed of the next date fixed in this case. After that the details of stamps in respect of which refund is applied for shall be verified from the sale register of stamps maintained in the treasury or by the stamp vendor, as the case may be. For stamps purchased from *muffassil* vendors, the vendors will be directed to come with the register for verification once every month. No travelling allowance, will be allowed for the same. Thereafter the entries in the sale register shall be initialled by the Stamp Deputy Collector in token of such verification to prevent the chance of subsequent refund.

35. The Collector to examine the stamps and the grounds of application.— The Collector shall satisfy himself that the stamps are genuine, and that no marks of cancelment have been erased. He shall also carefully examine the grounds of the application before granting the refund or renewal.

36. Particulars to be noted by the Collector at the time of granting refund or renewal.— If the Collector is satisfied that the applicant is entitled to the refund or renewal, he shall grant such refund or renewal, as the case may be entering the necessary particulars in the counterfoil attached to the application and taking the applicant's receipt thereon.

37. Affidavit or deposition not generally necessary.— While paying due attention to Rules 20 and 21 the Collector shall bear in mind that it is not obligatory on him to require a deposition or affidavit in every case. It will probably be found sufficient ordinarily to have the application verified as provided in the form of application.

38. Procedure to be followed when affidavit or deposition is necessary.— If the Collector thinks it necessary to require an affidavit, he will return the application for that purpose. If a deposition be thought necessary, the Collector should take it or have it taken at once.

39. Procedure when stamp is purchased in different districts.— If the stamp has been bought in a district other than that in which it is presented for refund or renewal, the Collector shall refer the applicant to the Collector of the district where the stamp was purchased.

40. Who to receive applications.— Applications for refund or renewal may be received either by the Collector or by the Stamp Deputy Collector; in the latter case they shall be sent immediately to the Collector for orders.

41. Treasurer's report necessary in exceptional cases.— In some districts the practice is for the Collector to call for a report from the Treasurer. This can only be necessary in very exceptional cases.

42. Refunds when to be made.— Refunds shall be made as soon as possible after completion of the verification provided in Rule 34.

43. Procedure when application is made to Subdivisional Officer.— An application for refund of the value or renewal of stamps purchased at a sub-division may be received by the Subdivisional Officer who shall after completion of the verification provided in Rule 34 forward it with the stamps and the deposition of the applicant, if a deposition is considered necessary, to the Collector for disposal.

44. Entries in the register of applications when to be filled in.— Columns 1 to 6 of the Register (no. 59), referred to in Rule 33, shall be filled up on the day an application is filled, and the remaining columns when it has been disposed of.

45. Procedure before payment voucher is actually made over to the party for encashment.— The signature of the party on his application duly attested by a lawyer should be compared closely with that given in column 12 of the register of applications for refunds to ensure that they tally with each other. This signature should also be compared with that given by the party on the refund vouchers, after refunds have been sanctioned when the amount is passed for payment by the treasury.

46. Circumstances under which applications may be struck off and the stamps destroyed.— When an application for refund of the value or renewal or spoilt or useless; stamps is sanctioned or a deposition, affidavit, or further evidence demanded in support of it, if the amount of the refund, or fresh stamps, are not taken, or the deposition, affidavit, or further evidence called for, is not given, as the case may be, within six months of the date of the order in either case, the application shall be struck off and the stamps destroyed by the Collector or Deputy Collector incharge.

47. Cancellation of stamp after grant of refund.— When a refund or renewal is granted, the Deputy Collector in charge shall immediately destroy the stamps by burning them in his presence to prevent their presentation again. A note to this effect should also be made on the order-sheet by the officer himself.

48. Deductions necessary in case of money payment.— In cases of money payment for spoiled stamps returned, or for stamps not required for use, the Collector should bear in mind the deduction to be made under Sections 53 and 54, and should take a separate receipt for the amount in addition to the applicant's signature in the Refund Register. It will be observed that unspoiled stamps cannot be exchanged for other stamps to the same amount in value, but their value in money, minus a deduction of one *anna* for each rupee, can only be allowed.

N.B.— (1) When refund of the value of more than one stamp is applied for under Section 54 the deduction of one *anna* in the rupee should be made on the aggregate value of the stamp and not on each separate stamp.

(2) On the application of a stamp vendor, the Collector may, sanction the issue of fresh stamps of equal value in the place of spoilt stamps of all kinds provided he is satisfied (1) that the stamps are spoilt and unsaleable and (2) that they were not rendered unsaleable by any negligence on the part of the vendor.

No refund or renewal can be granted in respect of stamps wholly destroyed.

CHAPTER VII

INSTRUMENTS UNSTAMPED OR INSTRUMENTS INSUFFICIENTLY OR IMPROPERLY STAMPED

49. Prosecution only course in the case of insufficiently stamped bills of exchange, etc.— The particular attention of Collector is also drawn to Sections 35, 40 and 41, under which bills of exchange, promissory notes, and all instruments chargeable with the duty of one *anna* or half an *anna* are excluded from the provisions of those Sections. In the case of these instruments, the Collector cannot certify the impounded document after levying a penalty after prosecuting the offender.

GOVERNMENT INSTRUCTION

1[Officers empowered to inspect and impound documents.— The obligation to examine all instruments coming before them in the execution of their duty, and the power of impounding such as appear to be not duly stamped, have been extended to all persons having, by law or consent of parties, authority to receive evidence, i.e., all judicial officers, persons acting as arbitrators, Special Commissioners, and the like and to all persons having charge of any public office, except police officers.

The penalty leviable by a Civil Court before admitting in evidence an instrument not duly stamped has, by Section 35 of the Indian Stamp Act been fixed at ten times the deficient amount of duty provided that in no case shall fine levied be less than five rupees; but the Collector is, by Section 32, empowered to remit any portion of the amount so levied in excess of the minimum fine of five rupees. In case in which the Collector is the officer impounding a document, he is authorised under Section 40(1)(b) to levy a fine of five rupees or of an amount not exceeding ten items the proper or deficient duty though such amount may fall short of or exceed five rupees. In case however, of instruments impounded only because written in contravention of Section 13 or Section 14 power has been given to the Collector to remit the whole penalty. In Section 36 it has been provided that a document once admitted shall not afterwards be objected to, except as provided in Section 61, and Collectors should bear in mind the power given to them by that Section for protection of the revenue, of moving the Appellate Court to take into consideration the orders of a lower court with regard to the stamp duty to be borne by any such document and, if necessary to call for and impound it.

50. Notice to be served on party adjudged to pay stamp duty and penalty.— Whenever a Collector adjudicates a penalty under Section (40)(b) he shall serve a notice on the party from whom the stamp duty and penalty are due fixing a reasonable time within which they must be paid in all cases in which the order is not passed in presence of such party or in that of his properly constituted attorney.

Note.— Levy of process fees for notices served for the realization of the stamp duty and penalty is not warranted by law.

51. An impounded instruction chargeable with a duty on one *anna* (other than receipts) or half an *anna* or a bill of exchange or promissory note, shall be destroyed after one year from the date on which it was forwarded to the Collector under Section 38(2) when within that period no prosecution of party concerned is started under Section 62.

GOVERNMENT INSTRUCTION

Disposal of Impounded Instructions

1[Party not complying with order under Section 40 to be prosecuted.— When a person concerned in the execution of an unstamped or insufficiently stamped document does not comply with the Collector's order for payment of the proper amount of duty and penalty under Section 40, the Collector is authorised under Section 48 to recover the amount by distress or sale of the movable property of the person from whom the same is due or by any other process for the time being in force for recovery of arrears of land revenue. The offender is also liable to prosecution under Section 62. The proviso of Section 43 and the last clause of Section 62(1) indicate that it is expected that the Collector should prosecute in all cases of this kind, even when the omission to pay the proper stamp duty was accidental. In adjudging the amount of penalty under Section 49, the plea of inadvertence or ignorance should not be to readily accepted, as Section 31 provides the public with a cheap method of ascertaining the proper stamp duty payable.

52. The documents referred in Rule 51 shall be destroyed by being burnt in the presence of the Collector or Deputy Collector incharge.

GOVERNMENT INSTRUCTION

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

Note.— The term 'any person' shall include officers of the Registration and other Departments.

Power of the Collector and Board to grant rewards.— For information given regarding any evasion of the stamp law, the Collector may, if he thinks fit, grant rewards not exceeding Rs. 50 in any one case. When a larger than Rs. 50 is deemed necessary, an application should be made to the Board, which is authorised to sanction rewards up to Rs. 200 in any one case. The rewards should not be paid out of the fine, if any, levied from the offender, but fine when levied must be credited to Administration of Justice and the reward debited to Stamps.

APPENDIX I

(See Rule 9)

Proper Officers within the meaning of Rule 9.E "Any officer of the State Government authorised by the State Government."

APPENDIX II

List of instruments referred to in Rule 10(i)

	No of Article in Schedule I.
1. Administration bond	2
2. Affidavits	4
3. Appointments made in execution of a power	7
4. Articles of Association of a Company'	10
5. Articles of clerkship	11
6. Bills of lading	14
7. Charter parties	20
8. Declarations of trust	64A
9. Instruments evidencing an agreement relating to (1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or (2) the pawn or pledge or hypothecation of movable property.	6
10. Lease partly printed or lithographed in an oriental language, when the written matter does not exceed one-fourth of the printed matter.	35
11. Memoranda of Association of Companies	39
12. Mortgage of crops	41

13. Notes of protest by Masters of Ships	...	44
14. Revocations of trust	...	64B
15. Share-warrant issued by a Company in 52 accordance with Section 43 of the Indian Companies Act, 1912 (VI of 1913).	...	52
16. Warrants for goods	...	65
17. Note or memorandum when the duty payable exceeds two annas	...	52
	...	43B
18. Transfers of the descriptions mentioned in Article 62, clauses (a) and (b) of Schedule I, when the duty exceeds Rs. 10	...	62(a) & (b)

APPENDIX III

List of Instruments referred to in Rule 10(ii).

		No. of article in Schedule.
1. Agreement or memoranda of agreements which, in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed.	...	5
2 Instruments engrossed on parchment and written in the English style, which, in the opinion of such officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed		
3. Awards	...	12
4. Bills-of-exchange payable otherwise than on demand and drawn in India.	...	13(b)&(e)
5. Bonds	...	15, 16, 26, 34, 57&58.
6. Certificate of sale	...	18
7. Composition-deeds	...	22
8. Conveyances	...	23
8A. Debentures	...	27
9. Instruments imposing a further charge on mort-gaged property	...	13(b)&(e) 32
10. Instruments of apprenticeship	...	9
11. Instrument of co-partnership	...	46A
12. Instruments of dissolution of partnership	...	46B
13. Instruments of exchange	...	31
14. Instruments of gift	...	33
15. Instruments of partition	...	45
16. Leases	...	35
17. Letters of license	...	38
18 Mortgage-deeds	...	40
19. Powers-of-attorney	...	48
20. Reconveyances of mortgaged property	...	54
21. Releases	...	55
22. Settlements	...	58
23. Transfers of the description mentioned in Articles 62, clauses (c), (d) and (e) of Schedule I.	...	62(c), (d) & (e).

APPENDIX IV

(See Rules Issued with Government Notification No. 7291-F. Dated the 26th April 1949.)

License for the Vend of Stamps under Act II of 1899

To
son of.....
resident of.....

You are hereby authorised, agreeably to the provisions of the Rules issued by the Government of Bihar under Section 74 of Act II of 1899, read with Section 76A of the said Act to sell general stamps under the conditions herein set forth at.

1. Adhesive stamps, and stamps embossed or engraved on stamped paper issued under the Indian Stamp Act of 1899, of value not exceeding Rs. 50 each shall only be sold under this license; these you shall obtain only from the Government treasury at.

2. You will note on the back of every stamp, embossed or engraved on stamped paper you sell, the serial number, date of sale, name and residence of the purchaser, and in the vernacular language of the district the value of the stamp in full, in words and affix your signature to this endorsement. These particulars you will also note in your sale register to be kept in such form as may be from time to time prescribed.

3. You shall keep the register above referred to in volumes, and commence a new one every year. In the beginning of each volume you shall enter your name, the date from which it is in use and the number of pages it contains, each page being numbered, you shall submit this register to the Collector or in a sub division, to the Subdivisional Officer, for the purpose of being examined and signed by him every three months, and at the end of each year you shall make it over to him to be deposited in his office.

4. You shall not knowingly make a false endorsement on a stamp sold or a false entry in your register.

5. You are required to deliver any stamp in your possession for sale that may be demanded on tender of its value in Government coin or, currency notes.

6. You shall not sell any stamps, the use of which has been ordered by competent authority to be discontinued, or take for any stamp more than the value denoted thereon.

7. You shall at all time have posted in a conspicuous position outside the place of vend a signboard bearing your name

with the words 'Licensed Vendor of Stamps' in English and in the vernacular language of the district. You shall also have on view in the place of vend your license; and you shall have there, for ready reference by the purchasers the Act of the Legislature and their Schedules referring to the stamps sold by you, together with Rules for regulating the sale of general stamps framed under Section 74 of the Indian Stamp Act in the said vernacular (and in English also when so directed by the Collector) placed so that they can readily be seen and read by purchasers.

8. You shall keep and render such accounts as may be prescribed by the Board of Revenue and shall allow the Collector or any other person duly authorised by him or by the Board of Revenue, and, within the compounds belonging to the Civil Courts, the District Judge or any Gazetted officer duly authorised by him at any time to inspect such accounts and the register already referred to and to examine the store of stamps in your possession.

9. Your licence is revocable without cause shown at any time and any infraction of these conditions is punishable under Section 69 of Act II of 1899.

Collector
Or Deputy Commissioner.

Dated District of

STAMPS.
(See Rule 32)

Form of Application for Refund or Renewal

1. Name of applicant with full address.
2. Description of stamp, i.e., impressed or denoted.
3. Value.
4. Date of purchase.
5. Where and from whom purchased.
6. Date of the stamp becoming spoiled or unfit for use.
7. Manner in which the stamp has become spoiled or unfit for use.
8. Whether the application is for refund or renewal.
9. Date of application.

I do hereby declare that the statements made above are true to the best of my knowledge and belief.

Signature of Applicant

10. Date fixed for disposal.
11. Date of disposal.
12. Final order.
13. Initial of Collector.

APPLICANT'S RECEIPT

Received from the Collector of.....the sum of Rs.....only being the value of.....spoiled stamps less one *anna* in each rupee of the nominal value.

(Signature)

Date

Received from the Collector of fresh stamps as follows—

Number	Value	Amount
Total.....		

(Signature of the Applicant.)

Date

COLLECTOR'S RECEIPT

Received an application with spoiled stamps, valued Rs.....praying for refund/renewal thereof under Section.....Act II of 1899 of these stamps, value Rs.....are herewith returned as inadmissible.....Orders will be passed on.....

(Signature of Collector).

Date

Register No. 59 of Applications for Refund of the Value, or Renewal of Stamps

The following particulars shall be entered in this register:—

1. Serial number of application.
2. Date of application.
3. Name of applicant.
4. Number and description of stamps delivered for refund or renewal.
 - (a) Number.
 - (b) Description.
5. Value of each stamp.
6. Total value.
7. Abstract and date of Collector's order.
8. Amount of refund granted in cash.
9. Value of stamps allowed to be renewed.
10. Value of stamps returned in respect of which refund or renewal is refused.
11. Date of refund, renewal, or return of stamps to applicant.
12. Receipt of applicant or his duly authorised agent.
13. Signature of Collector.
14. Date of destruction of stamps.
15. Signature of officer in whose presence the stamp is destroyed.

16. Remarks.

APPENDIX V

Rules Regarding Supply & Sale of Stamps & Stamped Papers

No. 7291-F. dated the 26th April, 1949.— In exercise of the powers conferred by Section 74 of the Indian Stamp Act, 1899 (11 of 1899), as adapted by the Government of India (Adaptation of Indian Laws) Orders, 1937, and in supersession of the Rules made by the Board of Revenue of the late province of Bihar and Orissa and published with its notification no. 26-7-4, dated the 8th August, 1919, the Government of Bihar is pleased to make the following Rules for regulating—

- (a) the supply and sale of stamps and stamped papers,
- (b) the persons by whom alone such sale is to be conducted, and
- (c) duties and remuneration of such persons.

1. *Stamps to be sold through ex-officio or licensed vendors.*— Stamps for indicating the payment of duty on instruments chargeable under the Indian Stamp Act, 1899 (hereinafter referred to as the said Act) whether impressed or adhesive, shall be sold to the public through *ex-officio* or licensed in the manner hereinafter prescribed.

Note.— There are two kinds of stamps for indicating the payment of duty on instruments chargeable under the said Act, namely,—

- (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 referred to in class 1(a) are obtainable only at the office of the Sub Treasury Officer of Dhalbhum and at the office of the Superintendent Government Stationary, Stores and Publications, Bihar.

APPOINTMENT OF, AND SUPPLY OF STAMPS TO, VENDORS

2. *Ex-officio vendors.*— The treasurer at the headquarters of a district and at subdivisions, the subordinate officer entrusted with the custody and sale of stamps on behalf of the Provincial Government, shall be *ex-officio* vendors and shall sell on behalf of the Provincial Government stamps embossed or engraved on stamped paper and adhesive stamps to licensed vendors and the public on application.

No *ex-officio* vendor is allowed to purchase stamps at a discount for sale on his own account to the public.

3. *Licensed stamp vendors.*— 1[(1) No new licence to private persons for sale of stamp shall not be given.

(2) In case of death or illness of any licensed stamp Vendor, no new licence on compassionate ground or transfer of licence shall be permissible.

(3) If needed, Collector of a district may change the premises of a licensed stamp vendor within the jurisdiction of the district.

(4) Provision for granting the licence to Postmasters shall remain as it is.]

4. *License what to specify.*— Every license shall specify the name of the licensee, the description of stamps which may be sold under the license, the place of vend, and such other matters as may be necessary, and shall be signed by the authority granting it. The license shall be revocable at any time by the authority who grants it.

5. Licensed vendors shall not sell stamps of any description or at any places other than the descriptions and places mentioned in their licenses, and no licensed vendor shall sell any stamps, the use of which has been ordered by competent authority to be discontinued.

6. *Stamps maybe recalled by the Collector.*— Every licensed vendor shall at any time on the demand of the Collector or any officer duly authorised by him, deliver up all stamps, or any class of stamps, remaining in his possession.

7. *Licensed vendor to obtain supply from treasury only on payment.*— A licensed vendor shall obtain all the supplies of stamps which he is authorised to sell only from the treasury or sub-treasury of the district for which his license was granted.

No licensed vendor shall be supplied with stamps on credit without the special sanction of Government.

8. *Discount.*— Subject to Rule 9 every licensed vendor who purchases from the Provincial Government, by payment of ready money, stamps embossed or engraved on stamped paper and adhesive stamps, shall receive the same at a discount at the following rates:—

	At places where stamps are sold by Government	
	Percent.	Rs. a. p.
Adhesive—	Percent.	Rs. a. p.
Stamps not exceeding in value eight annas each.	3 2 0	4 11 0
Exceeding eight annas, but not exceeding Rs. 5 each.	1 9 0	2 9 0
Exceeding Rs. 5 but not exceeding Rs. 50 each.	Impressed—	
	1 0 8	1 0 8
<i>Hundi Stamps ... Impressed stamp papers...</i>	3 2 0	4 11 0

9. *When no discount is allowable.*— No discount shall be given on account of the purchase of any stamp exceeding Rs. 50 in value, nor on any stamp applied on material furnished by the purchaser himself. Discount shall not be allowed if the total value of the quantity of stamp purchased at one time does not amount to Rs. 25 or upwards.

10. *Refund of value of stamps.*— (1) In the following cases the full value of the stamps returned into store, less one *anna* in the rupee shall be paid to the stamp vendors:—

- (a) When the vendor resigns his license.
- (b) When the license is revoked for any fault of the licensee.
- (c) When the stamps are returned on the death of the vendor.
- (d) When the stamps are returned on the application of the vendor for leave to restore any stamps.

(2) In the following cases the full value of the stamps returned into stores less only the discount allowed on their sale,

shall be paid to licensed vendors:—

- (a) When stamps are returned on expiry of the license.
- (b) When they are recalled by Government.
- (c) When the license is revoked for any cause other than the fault of the licensee.

Stamps maybe exchanged.— Provided that a licensed vendor may exchange unsold stamps, which are fit for use, for other stamps of the same kind.

11. *Accounts, etc., to be open to inspection.*— Every vendor shall allow the Collector or any officer of the Crown duly authorised by him or by the Board of Revenue (and, within the compounds belonging to Civil Courts, the District Judge or any gazetted officer of the Crown duly authorised by him) at any time to inspect his accounts and registers, and to examine the store of stamps in his possession.

DUTIES OF VENDORS

12. *Licensed vendor to exhibit signboard, etc.*— Every licensed vendor shall at all times have struck up in a conspicuous place outside the place of vend, a signboard bearing the name of the vendor, with the words "Licensed Vendor of Stamps" in the vernacular language of the district. He shall also have on view in the place of vend, his license, and the Acts of the Legislature and their Schedules referring to the stamp sold by him together with these Rules in the vernacular (and also in English when the Collector so directs), so that they can readily be seen and read by purchasers.

13. *Particulars to be entered on the front of impressed sheets and in the register kept for the purpose.*— (i) every *ex-officio* or licensed vendor shall write at the time of sale the following particulars horizontally from left to right on the front of every stamp embossed or engraved on stamp paper which he sells:—

- (a) Serial No.
- (b) Date of Sale
- (c) Value of Stamp with denomination wise sheet no. of stamps.
- (d) Name and address of the purchaser.

(ii) The *ex-officio* vendor shall put his signature and seal of his office and the licensed vendors shall put his signature and below that shall give a legible seal of his name, license number, year and the office premise for which he has been given license to sell the stamp.

(iii) The *ex-officio* vendor and or licensed vendor shall make corresponding entries in a register to be kept by him in the following form:—

Sl. No.	Date of Sale	Value of Stamp with denomination wise sheet nos.	Name of Address of the purchases	Remarks
1	2	3	4	5

14. *Licensed vendor to submit the register quarterly for examination and to take it over for deposit at the end of the year.*— Every licensed vendor shall submit his register once in every three months to the Collector or in a subdivision to the Subdivisional Officer for examination and signature, and shall make it over at the end of the year to the Collector or Subdivisional Officer, as the case may be, for deposit in his office.

15. *Overcharge strictly prohibited.*— No *ex-officio* or licensed vendor shall take for any stamp more than the value denoted thereon, and every such vendor 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 would be accepted on behalf of Government by the Collector.

16. *Number of stamps for a single instrument.*— When a stamp embossed or engraved on stamped paper is required for any instrument, a single sheet is to be issued of the required value. But if a single stamp of the required value is not available, the number of sheets issued in order to indicate the payment of duty is not to exceed the smallest number which can be furnished, so as to make up the required amount.

17. *Certificate to be given by a licensed stamp vendor when a single stamp is not available.*— When the application for the required stamp is made to a licensed stamp vendor, and such vendor is unable to furnish a single stamp of the required value, he shall give a certificate to that effect to the purchasers in the form below. In making the certificate, such vendor must declare truly (1) that he is unable to furnish a single stamp of required amount and (2) that the number of sheets furnished is the smallest number that he can supply, so as to make up the required amount.

FORMS OF CERTIFICATE

Certified that a single stamp of the value of Rs.....required for this document is not available and that the smallest number of stamps which I can furnish so as to make up the required amount is as follows:—

Note.— Only sales of non-judicial stamps are required to be entered in this register. The entry of sales of Court fee stamps is not prescribed and is not required.

No such certificate is required under similar circumstances from official stamp vendors but they shall as far as practicable follow the above instructions.

Appendix VI

*Rules for the Impressing of one anna and two annas Stamps on instruments under Rule 8 of the Indian Stamp Rules, 1925*¹

1. The work of impressing will be done in the office of the Superintendent. Government Stationary Stores and Publications, Bihar, and all payments therefore will be made into a local treasury or sub-treasury, or where the work of the treasury is done by the ²[Imperial Bank of India including any of its branch) in to the bank. The payment will be made by a chalan in triplicate (Form no. 186 of Schedule LIII), the description and details of the documents being given under heading "On what account" of the chalan form. The chalan will, in the usual way, be presented in the first instance, to the Collectorate Accountant, who will enter the receipt in his "Register of Miscellaneous Stamps Receipts" (Accountant-General's Form no. 121), the total being carried to the cash book (Accountant-General's Form no. 137) daily. The chalan and the money will then be presented at the local treasury or sub-treasury or at the local branch of the ¹[Imperial Bank of India (where the treasury work is done by the bank) which, on receiving the money, will return two copies of the chalan to the

payee.

2. The documents to be impressed may either be presented, by the party concerned, at the office of the Superintendent, Government Stationery Stores and Publications, Bihar, or sent by post or Railway. When they are presented by the party, one copy of the chalan must be produced with documents. As soon as the chalan and documents have been checked, orders will be passed for the stamping, and a "Delivery Ticket" given to the party. When the stamping is complete; the documents will be delivered to the party upon presentation of the "Delivery Ticket", and a receipt taken up on the back of the ticket and in the office register.

3. When documents are sent by post or railway, one copy of the treasury chalan must also be sent, Delivery will be taken by the office of the Superintendent and the receipt of the documents acknowledged. When the stamping is complete, the documents will be returned to the party concerned according to his instructions and at his risk, with an intimation of despatch and a request for an acknowledgment of receipt of the documents. The cost of transmission both ways, with the cost of packing, etc., will be borne by the party and will be realized in cash in advance, or by sending the documents, or the Railway receipt, if they are despatched by railway, by value-payable post. When, however, the value of an order is over Rs. 500 for one set of impressions, Government will bear the freight and packing charges of returning the documents to be parties concerned after they have been embossed.

APPENDIX VII

Rules for Affixing and Impressing Special Adhesive labels on Instruments under Rule 11 of the Indian Stamp Rules, 1925¹, in cases in which applicants do not bring or send with the Documents the requisite stamps

1. The work of affixing and impressing special adhesive labels on documents will be done at Jamshedpur and Gulzarbagh. At Jamshedpur the Sub-divisional officer and in his absence from head quarters, the Sub-Treasury Officer and at Gulzarbagh the Deputy Superintendent, Government Stationery Stores and Publications Bihar (or in his absence, the Superintendent, Government Stationery Stores and Publications, Bihar) have been appointed to perform the functions of "Proper Officers" within the meaning of Rule 9 of the Indian Stamp Rules, 1925¹.

2. The price of stamps may be paid either in cash into the local branch of the ²[Imperial Bank of India or by crossed cheques on any branch of the ²[Imperial Bank or any other bank having clearing accounts with that bank.

3. The payment in cash will be made by a chalan in triplicate (Form no. 186 of Schedule L III) the description and details of the documents being given under heading "on what account" of the chalan Form. The chalans will, in the usual way, be presented, in the first instance, to the Collectorate or the Subdivisional Accountant, who will deal with them under the Rules laid down in Chapter VI of the Bihar Treasury Code. The chalans and the money will then be presented at the local branch of the ¹[Imperial Bank of India which on receiving the money, will return two copies of the chalan to the payee.

4. If payment is made by cheque, it should be drawn in favour of the Proper Officer, viz., the Sub-Treasury Officer, Dhalbhum, or the Superintendent Government Stationery Stores and Publications, Bihar. The amount of the cheque on clearance but not otherwise will be deposited in the Personal Ledger account opened in his favour by the Proper Officer in the Dhalbhum Sub-Treasury or the Patna Treasury as the case may be, and adjusted simultaneously with the issue of stamps by book transfer to the proper revenue head, being entered in the "Register of Miscellaneous Stamp Receipts".

5. The documents to be impressed may either be presented by the party concerned at the office of the Proper Officer or sent by post. When they are presented by the party, no crossed cheque will be received in payment of the price of stamps. A copy of the chalan mentioned above must then be produced with the documents. As soon as the chalan and the documents have been checked they should be entered in the register to be maintained for the purpose and a 'Delivery Ticket' granted to the party in the form annexed. The Proper Officer will then obtain from the Dhalbhum Sub-Treasury or the Patna Treasury, as the case may be, the requisite adhesive stamp or stamps and after having affixed them to the document will have it impressed. In the case of documents written on parchment the stamps shall be further secured by means of metallic eyelets. The document will then be delivered to the party on presentation of the "Delivery Ticket" with a dated receipt of the party endorsed on it as well as in the register for the documents.

Note.— The "Proper Officer" will initial all stamps of the value of Rs. 5 and upwards and where the stamp value amounts to Rs. 20 and upwards, will attach his signature on the document immediately below the stamp.

6. When the documents are sent by post, one copy of the chalan or a crossed cheque must also be sent. Delivery will be taken by office of the Proper Officer and the receipt of the documents acknowledged. Necessary entries will also be made and the requisite stamps obtained as above. In case of crossed cheques stamps should be obtained after the amount covered by the cheques is deposited on clearance to the Personal Ledger account of the Proper Officer and credited to Government. When the documents have been duly stamped and impressed they will be returned to the party concerned according to his instructions and at his risk with an intimation of despatch and a request for an acknowledgment of receipt of the documents. The cost of transmission will be borne by the party who will send it separately in advance or it may be realised from him by sending the documents by value payable post.

7. The chalans and the Delivery Ticket or in case the documents are sent by post, the acknowledgment received from the party will be carefully arranged in two separate guard files, serially, according to their number in the register.

8. The die of the embossing machine will be taken off at the end of the day and kept in such place as the Proper Officers consider secure.

9. It is the duty of the Proper Officers to see that every care is taken of the embossing machine and every precaution against fraud.

REGISTER

[Vide Rule 2]

Sl. No. of document.	Date of receipt.	Name of party.	Description of Document.	Value of the stamp received	Daily total of the value of stamps.	Number and date of chalan [cheque.]	Initial with date of Proper Officer.	Date of return to party presenting.	Sl. No. of document.
1	2	3	4	5	6	7	8	9	10
				Rs.	Rs.				

N.B.— Entries should be made in red ink in the documents received with crossed cheques.

DELIVERY TICKET

	[Vide Rule 2]	
Applicant	...	...
Description of documents	...	...
Serial number assigned to documents in the register....	...	...
Amount paid for stamp by chalan/cheque...	...	No. Date. Rs. a. p.
Office of the Proper Officer.		
DHALBHUM:	Clerk-in-charge.	
GULZARBAGH:		
The		19.
Received back the documents specified on the reverse after impressing.		
The		19.
		Signature of the applicant.

¹[APPENDIX VIII

Reduction or remission of duties sanctioned by Government under clause (a) of Section 9 of the Indian Stamp Act, 1899.

I. Duties chargeable under the Act have been reduced by Government in respect of the instruments noted below to the extent set forth in each case:—

- (1) Trust deed entered into in compliance with the Rules for the time being in force in Bihar regulating grants-in-aid made by the Government for building purposes to schools and colleges in the State. Duty reduced to the amount payable in respect of a bond for like amount or value, or to ²[Rs. 31.50], whichever shall be less.
- (2) Agreement executed for service or for performance of work in any estate not less than ten acres in extent, whether held by one person or by more persons than one as co-owners and whether in one or more blocks, which is being prepared for the production of, or actually produces tea, coffee, rubber, pepper, cardamon or cinchona, where the advance given under agreement does not exceed fifty rupees-Duty reduced to ²[Twenty five paise].
- (3) Attested instrument evidencing an agreement relating to the hypothecation of movable property where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loans or of an existing or future debt. Duty reduced to the amount chargeable on a bill of exchange under article no. 13(b) of Schedule I of the Stamp Act, 1899, for the amount secured, if such loan or debt is repayable on demand or more than three months from the date of the instrument and to half that amount if any loan or debt is repayable not more than three months from the date of the instrument.
- (4) Mortgage deed being collateral or auxiliary or a additional security or being by way of further assurance. Duty reduced to 10 in Bihar provided that the duty paid on the principal of primary security exceeds this amount.
- (5) Proxy, empowering a person to vote at a meeting of creditors-Duty reduced to the rate chargeable on a proxy, empowering a person to vote at any one meeting of members of an incorporated company.
- (6) Bill of exchange made or drawn in and payable in India where payable otherwise than on demand, but not more than one year after date or sight-Duty reduced to ²[Thirtyfive paise] for every thousand rupees or part thereof of the amount of the bill.

II. Duties chargeable under the Act have been remitted by Government in respect of the instruments of the classes mentioned below:—

A-Land Revenue
General

1. Lease or counterpart thereof executed at the time of settlement made directly by the Government with the existing occupant of land, whether a Zamindar or a tenant, and whether self-cultivating or not:
Provided that no fine or premium is paid in consideration of the lease.
2. Instrument executed for the purpose of securing the repayment of a loan made, or to be made under the Land Improvement Loans Act, 1883 (XIX of 1883) or the Agriculturists' Loans Act, 1884 (XIX of 1884) including an instrument whereby a landlord binds himself to consent to the transfer, in the event of default if such loan is made to his tenant.
3. Instrument executed by members of the *Mundari* and of other aboriginal tribes of the Ranchi district as security for the repayment of advances received by them from the Government under the provision of Article 9 of Schedule I of the Bihar and Orissa Public Demands Recovery Act, 1914 (B. & O. Act IV of 1914) for the purpose of redeeming their holdings.

B-Forest Department.

4. Agreement or security bond to be executed under the Rules to regulate the training and appointments in the Subordinate Forest School or College in India.
5. Instrument in the nature of conveyance by the Government on standing trees or any other forest produce in Government Forest: and also the following instruments:—
 - (i) Contract for the collection of minor produce, barks etc.
 - (ii) Contract for felling and removing tree;
 - (iii) Contract for the collection, removal and disposal of stock in coupes subject to obligation to coppice and clear the area;
 - (iv) Contract for the purchase of timber or firewood to be felled or cut departmentally;
 - (v) Contract of the usufruct of trees and topes;
 - (vi) Contract for the felling and cutting and purchase of timber; or firewood;
 - (vii) Kancha or grazing lease;
 - (viii) Agreement for felling and conversion of timber;
 - (ix) Agreement for right to collect seigniorage on minor produce brought for sale by hill tribes;
 - (x) Agreement for cultivation under the taungya system in reserved or protected forests;
 - (xi) Agreement for hunting, shooting or fishing in reserved or protected forests.

C-Scholarships, Stipends, Etc.

6. Agreement bond or security bond required to be executed by or on behalf of the holder of a scholarship or stipend awarded by Government.

D-Government Officers and Contractors

7. Instrument in the nature of a memorandum, or security bond furnished to or made, or entered into by a contractor for the execution of any work entrusted to him by, or for the due performance of any contract with—

- (1) the Forest Department, or
- (2) the Public Works Department, or any other administrative department empowered to execute public works, or
- (3) the Public Health Engineering Department in Bihar.

8. Instrument furnished to or made or entered into by the contractor under which the due performance of any contract is secured by the deposit of money or of Government or other securities; and an instrument under which materials belonging to a contractor are mortgaged as security for an advance made to him by any such department.

9. Mortgaged deed executed by an officer of Government in Civil or Military employ for securing the repayment of an advance received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use.

10. Instrument of re-conveyance of mortgaged property executed by Government in favour of any person who is or has been in the Civil or Military employ of Government on the repayment of an advance received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house for his own use.

11. Instrument of re-conveyance executed by Government in respect of property mortgage by an officer of Government or his surety as security for the due execution of an office or the due accounting for money or other property received by virtue thereof.

12. Mortgage deed or agreement executed by an officer of the Government for securing the repayment of an advance received by him from the Government for the purpose of purchasing a motor car, a motor boat, a motor cycle, a horse, a cycle or a typewriter.

13. Agreement executed by an officer of the Government relating to the repayment of an advance received by him from the Government for defraying the cost of passages for himself or his family or both.

14. Authority in writing executed under Rule 1, Order XXVIII of the Code of Civil Procedure, 1908 (Act V of 1908), by any officer or soldier actually serving the Government in a military capacity authorising any person to sue or defend his stand in a Civil Court.

E-Other Documents

15. Letter of an authority or power-of-attorney executed for the sole purpose of authorising one or more of the joint holders of Government security to give on behalf of the other or others of them, or any one or more of them a discharge for interest payable on such security or on any renewed security issued in lieu thereof.

16. *Sanad of Jagir* or other instrument conveying land granted to an individual by the Government otherwise than for a pecuniary consideration.

17. Instrument or exchange executed by a private person where land is given by him for public purposes in exchange for other land granted to him by the Government.

18. Transfer by endorsement of a mortgage of rates and taxes authorised by an Act for the time being in force in India.

19. Instrument of transfer of shares registered in a branch register in the United Kingdom under the provisions of Section 41 of Indian Companies Act, 1913 (VII of 1913), which has paid the stamp duty leviable thereon in accordance with the law for the time being in force in the United Kingdom.

20. Unattested instrument evidencing an agreement relating to the hypothecation of movable property where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan or of an existing or future debt.

21. Instrument of transfer of Government stock registered in the book debt account.

22. Instrument of release referred to in Section 48 of the Indian Merchant Shipping Act, 1923 (XIX of 1923).

23. The award of arbitrators in any dispute in which a co-operative society in India is a party.

24. Agreement between an employer and a workman employed by or under him regarding the payment of compensation under the Workmen's Compensation Act, 1923 (VII of 1923).

25. Instrument cancelling a will.

26. Agreement or memorandum of agreement relating to the hire of a bicycle for a period of less than a week.

27. Instrument executed by or on behalf of any society for the time being registered or deemed to be registered under Section 28, clause (b) of the Cooperative Societies Act, 1912 (11 of 1912), or instrument executed by any officer or member of any such society and relating to the business of the society (other than cheques of individual members drawn against their current accounts with Cooperative Bank).

28. Receipt given by a person, for advances exceeding Rs. 20 received by him from the Government under the Agriculturists Loans Act, 1884 (XII of 1884).

29. Any document executed by a refugee in connection with loans made by the Rehabilitation Finance Administration under Rehabilitation Finance Administration Act, 1948 (XII of 1948).

The word "Refugee" means—

(i) any person who has since the 15th day of August, 1947, entered the State of Bihar, having left his residence in Pakistan on account of civil disturbance or fear of such disturbances, or

(ii) any person who had his residence in Pakistan and had entered the State of Bihar but was unable to go back due to civil disturbances.

30. To remit the stamp duty chargeable under Article 34 of Schedule IA to the said Act as amended by the Bihar Stamp (Amendment) Act, 1937 (Bihar Act VI of 1937), on any document executed by a refugee in connection with an indemnity bond for pension.

Explanation.— For the purpose of this notification the word "refugee" means—

(i) any person who has since the 15th day of August 1947, entered the State of Bihar, having left his residence in

Pakistan on account of Civil disturbances, or part of such disturbances or

(ii) any person who had residence in Pakistan and had entered the State of Bihar but was unable to go back due to civil disturbances.

(Government of Bihar, Finance Department, Notification No. 2084-F, dated the 7th February, 1949)

31. To direct that with effect from the 1st April, 1948, the duty chargeable under the said Act on receipts for payment of privy purses made to the Rulers of the Indian States which have been merged in any of the State of India shall be remitted.

(Government of India, Ministry of Finance (Revenue Division) Notification No. 2, dated the 25th September, 1948]

32. To remit the stamp duty chargeable under Article 3 of Schedule IA to the said Act as amended by the Bihar Stamp (Amendment) Act, 1937 (Bihar Act VI of 1937) in respect of security bond executed by displaced Government, servants in connection with the receipt of special advances of pay.

(Government of Bihar, Finance Department, Notification No. 11983-F, dated the 11th July, 1949.)

33. To remit the stamp duty chargeable under Article 15 of Schedule IA to the said Act as amended by the Bihar Stamp (Amendment) Act, 1937 (Bihar Act VI of 1937), in any document executed by a displaced person in connection with the registration of agreement regarding occupation of Government stalls.

(Government of Bihar, Finance Department, Notification No. III-83.-1029/52-456-F.R., dated the 14th August, 1953. This notification shall be deemed to have come into force on 1st August, 1953 except in respect of document executed before the said dates and in respect of which stamp duties have already been paid.)

34. To remit the stamp duty chargeable under Article 4 of Schedule IA to the said Act, as amended by the Bihar Stamp (Amendment) Act, 1937 (Bihar Act VI of 1937), on any document executed by a displaced person who does not possess a migration certificate in connection with the filing of affidavits for purposes of registration.

(Government of Bihar, Finance Department, Notification No. 111-53-1020/15757.F, dated the 12th December, 1953.)

35. To remit stamp duty chargeable under Article 40, Schedule I-A to the Indian Stamp Act, 1899, as amended from time to time, on registered bonds executed for loans by a member of scheduled caste or scheduled tribe under Section 10 of the Bihar and Orissa State Aid to Industries Act, 1923 (B.&O.) Act VI of 1923).

(Government of Bihar, Finance Department, Notification No. IIS3-1034/54-157-F, dated the 10th February, 1955).

36. To remit stamp duty payable on bonds to be executed by candidates selected by or at the instance of the Central Social Welfare Board for training as (1) Gram Sevikas. (2) Midwives, (3), Dais and (4) Supervisory and administrative personnel for Social and Moral Hygiene and After-care Programmes for this State.

37. S.O. 1180 dated the 20th December, 1969.— In exercise of the powers conferred by clause (a) of sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Act no. 2 of 1899), the Governor of Bihar is pleased to remit, on mortgage deed executed by agriculturists in favour of Scheduled Bank as defined in Clause (e) of Section 2 of the Reserve Bank of India Act, 1934 (Act No. 2 of 1934) for obtaining loan for agricultural purpose the whole of stamp duty where the principal amount secured does not exceed five thousand rupees, and fifty percent of stamp duty where the principal amount secured exceed five thousand rupees but does not exceed ten thousand rupees.

This notification will remain in force for two years with effect from the date of issue.

38. S.O. 1102 dated the 16th December, 1971.— In exercise of the powers conferred by clause (a) of sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Act no. 2 of 1899), the Governor of Bihar is pleased to remit, on mortgage deed executed by agriculturists in favour of Scheduled Bank as defined in Clause (e) of Section 2 of the Reserve Bank of India Act, 1934 (Act No. 2 of 1934) for obtaining loan for agricultural purposes, the whole of stamp duty where the principal amount secured does not exceed five thousand rupees, and fifty per cent of stamp duty where the principal amount secured exceed five thousand rupees but does not exceed ten thousand rupees.

This notification will remain in force for a period of one year from 10th December, 1971.

39. S.O. 575 dated the 25th March, 1976.— In partial modification of notification no. S.O. 1180 dated the 20th December, 1969 and in exercise of the powers conferred by clause (a) of sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Act 2 of 1899) the Governor of Bihar is pleased to remit, on mortgage deed executed by agriculturist, the whole of stamp duty where the principal amount secured does not exceed ten thousand rupees. This Notification will remain in force till 19th December, 1978 from the date of issue.

40. S.O. 934 dated the 19th May, 1976.— In partial modification of notification No. S.O. 409 dated the 28th February, 1976 and in exercise of the powers conferred by clause (a) of sub-section (1) of Section 9 of the Indian Stamp Act, 1899 Act No. 2 of 1899 the Governor of Bihar is pleased to remit on instruments executed by the people belonging to the weaker Section of the society such as small farmers, landless labourers, cobblers, potters, basket makers, hawkers and such man whose family income does not exceed Rs. 2,000 per annum in rural areas and Rs. 3000 per annum in semi-urban and urban areas for securing loans from commercial Banks under the differential rate of interest, the whole of stamp duty where the principal amount secured does not exceed five thousand rupees, and fifty percent of stamp duty where the principal amount secured exceed five thousand rupees but does not exceed ten thousand rupees.

41. S.O. 947 dated the 22nd May, 1976.— In exercise of the powers conferred by clause (a) of sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Act no. 2 of 1899), in its application to the State of Bihar, the Governor of Bihar is pleased to remit the stamp duty on Transfer of 216 flats built by the Bihar State Housing Board in Ambedkar Colony, Sandalpur, Patna 6 to Harijans only.

42. S.O. 132 dated the 7th February, 1980.— In exercise of the powers conferred by clause (a) of sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Act no. 2 of 1899), the Governor of Bihar is pleased to remit, on instrument executed by the people belonging to weaker Section of Society such as small farmers, landless labourers, cobblers, potters, basket makers, hawkers and such men whose family income does not exceed Rs. 2000 per annum in rural area and Rs. 3000 per annum in semi-urban area for securing loans from Regional Rural Banks as per orders regarding exemption from Stamp Duty given by Finance Department vide its notification no. S.O. 934 dated the 18th May, 1976, under the differential rate of interest the whole of Stamp Duty, where the principal amount secured does not exceed five thousand rupees and fifty percent of stamp duty where the principal amount exceeds five thousand rupees but does not exceed ten thousand rupees.

43. No. S-3-10-9/82-260-F (2) dated the 14th January, 1983.— In exercise of the powers conferred by sub-section (1)(a) and (2)(b) of Section 9 of the Indian Stamp Act, 1899 (Act no. 2 of 1899) the Government of Bihar is pleased to remit the stamp fee on affidavits to be filed by the educated unemployed under Rule 1(c) of the Bihar Unemployment Token

Allowance Scheme, 1981-82 (as amended up to date) promulgated *vide* Government Order no. 3598 dated the 14th August, 1981 in the Labour and Employment Department.

This notification shall come into force with effect from the 3rd of December, 1981.

44. No. 2548-F(2) dated the 18th March, 1983.— In exercise of the powers conferred by sub-sections (1)(a) and (2) (b) of Section 9 of the Indian Stamp Act, 1899 (Act no. 2 of 1899), the Governor of Bihar is pleased to remit the court-fees on an application for compensation upto ten thousand rupees to be filed by a person, who is injured in Motor accident or by member of his family in cash of his death.

The notification shall come into force with effect from 1st April, 1983.

45. No. 2749-F (2) dated the 22nd March, 1983.— In exercise of the powers conferred by sub-sections (1)(a) and (2) (b) of Section 9 of the Indian Stamp Act, 1899 (Act 2 of 1899), the Governor of Bihar is pleased to remit the stamp duty on the price of land to be purchased for Army Welfare Housing Organisation at Patna and Ranchi.

This notification shall come into force from 1st April, 1983.

46. S.O. 768 dated the 18th June, 1983.— In exercise of the powers conferred by clause (a) of sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Act 2 of 1899), the Governor of Bihar is pleased to remit, on instrument executed by the people belonging to the weaker section of the society whose annual income does not exceed Rs. 2,000 per annum in rural areas and Rs. 3,000 per annum in urban areas of securing loans from Commercial Banks under D.R.I., the whole of stamp duty where the principal amount does not exceed Rs. 10,000 (ten thousand rupees).

This notification shall come into force immediately.

47. S.O. 770 dated the 18th June, 1983.— In exercise of the powers conferred by clause (a) of sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Act no. 2 of 1899), the Governor of Bihar is pleased to remit on mortgage deed and/or other instruments executed in favour of Scheduled Banks as defined in clause (e) of Section 2 of the Reserve Bank of India Act, 1934 (Act no. 2 of 1934) for obtaining loans for 'Agricultural purposes' as defined in Section 2(a) of the Bihar Agricultural Credit Operations and Miscellaneous Provisions (Banks) Act, 1977 (Bihar Act no. 7 of 1983) by Agriculturists the whole of stamp duty where the principal amount does not exceed Rs. 15,000 (Fifteen thousand) for encouraging to agriculturists.

This notification shall come into force immediately.

48. S.O. 943 the 20th July, 1983.— In exercise of the powers conferred by clause (a) of sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Act no. 2 of 1899), the Governor of Bihar is pleased to remit, on instrument executed by the people belonging to the weaker section of the society whose annual income does not exceed Rs. 2,000 per annum in rural areas and Rs. 3,000 per annum in urban areas for securing loans from Commercial Bank under D.R.I., the whole of stamp duty where the principal amount does not exceed Rs. 10,000 (ten thousand rupees).

49. S.O. 945 the 20th July 1983.— In exercise of the powers conferred by clause (a) of sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Act no. 2 of 1899), the Governor of Bihar is pleased to remit on mortgage deeds and/or other instruments executed in favour of Scheduled Banks as defined in clause (e) of Section 2 of the Reserve Bank of India Act, 1934 (Act no. 2 of 1934) for obtaining loans for "Agricultural Purposes" as defined in Section 2(a) of the Bihar Agricultural Credit Operations and Miscellaneous Provisions (Banks) Act, 1977 (Bihar Act no. 7 of the 1983) by Agriculturists, the whole of stamp duty where the principal amount does not exceed Rs. 15,000 (Fifteen thousand) for encouraging the agriculturists.

This notification will come into force immediately.

The 16th November 1983.

50. S.O. 1503, dated the 22nd December, 1983.— In exercise of the powers conferred by clause (a) of sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Act no. 2 of 1899), the Governor of Bihar is pleased to give retrospective effect from 1st April, 1983 to Finance Department's Notification No. 5843, dated the 16th June, 1983 regarding exemption of Stamp fee for loan for agricultural purposes.

S.O. 140, dated 25th June 1997.— In exercise of powers conferred by Section 2, sub-section 9(b) of the Indian Stamp Act, 1899 (Act II, 1899), the State Government confers the powers of Collector to the Inspector of Registration Officers exercisable subject to general or special direction of the Secretary, Registration department for the district of their respective jurisdiction from the date of notification in Official Gazette.

S.O. No-1/M1-126-2004/2904/Dated 29.12.2004.— In exercise of the powers conferred by clause (a) of sub-section (1) of Section 9 of the Indian Stamp Act, 1899, the Governor of Bihar is pleased to remit the following stamp duty chargeable on the instruments of securitisation of loans or of assignment of debt with underlying securities by the scheduled banks and public financial institution (registered with the Reserve Bank of India) in favour of reconstruction companies, securitisation companies (Set up under securitisation and reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002) for acquisition and reconstruction of non-performing assets or financial assets under Article 23 of Schedule IA.

"One rupees for every one thousand rupees or part thereof of the loan secured or debt assigned with underlying securities, maximum upto rupees one lakh."

2. This notification shall come into force at once.

S.O. No. 1/R3-201/97-1319, Dated 30.6.2006.— In exercise of the power conferred u/s. 9(1) of the Indian Stamp Act, 1899, the new rates of stamp duty are sanctioned by the Governor of Bihar on the following items as mentioned against them:—

1. Agreement deed executed by the members of Self Help Group. Full exemption
2. One registration of mortgage instruments ¹[and other security instruments] Full exemption executed in favour of Banks including Land Development Bank by a person for obtaining loan upto Rs. 5 lakh (Rupees five lakh) for successful implementation of developmental programmes mentioned in the enclosed Appendix.
2. In this regard Para-3 of the earlier notification no. 1/R-3-201/97-62, dated-8.1.2000 is superceded.
3. This Order shall come into force at once.

APPENDIX IX

*List of Developmental Activities Under Agriculture
(Exemption From Duty Upto Rs. 5 Lakhs)*

1. For Raising Crops—
 - (i) Kharif/Rabi/Summer crops
 - (ii) Loans against Warehouse Receipt
 - (iii) Loans to Farmers for sugarcane under Tie-up
2. Purchase of Agricultural Implements and Machinery
 - (i) purchase of agricultural implements-Iron plough, harrows, hose, land levelers, bundformers, hand tools, sprayers, dusters, haypress, sugarcane crushers, thresher machines, etc.
 - (ii) Purchase of Farm Machinery: Tractors, trailers, power tillers, tractor accessories viz. disc ploughs. Etc.
 - (iii) Purchase of trucks, mini trucks, jeeps, pick-up vans, bullock carts and other transport equipments, etc. to assist the transport of agricultural inputs and farm products.
 - (iv) Transport of agricultural inputs and farm products.
 - (v) Purchase of plough animals.
3. Development of Irrigation Potential Through:
 - (i) Construction of shallow and deep tubewells, tanks, etc. and purchase of drilling units.
 - (ii) Constructing, deepening, clearing of surface wells, boring of wells, electrification of wells, purchase of oil engines and installation of electric motor and pumps.
 - (iii) Purchase and installation of turbine pumps, needle pumps, construction of field channels (open as well as underground) etc.
 - (iv) Construction of lift irrigation project.
 - (v) Installation of sprinkler irrigation system.
 - (vi) Purchase of generator sets for energisation of pumpsets used for agricultural purposes.
4. Reclamation and Land Development Schemes.

Bunding of farm lands, levelling of lands terracing, conversation of dry paddy lands, into wet irrigable paddy lands, wasteland development, development of farm drainage, reclamation of soil lands and prevention of salinisation, reclamation of ravine lands, purchase of bulldozers, etc.
5. Construction of Farm Buildings and Structures Etc.

Bullock sheds, implement sheds, tractor and truck sheds, farm stores etc.
6. Construction and Running of Storage Facilities-Construction of running of ware house, godowns, soils and loans granted to farmer for establishing cold storages used for storing own produce.
7. Production and Processing of Hybrid Seeds for Crops & Agro Processing Units.
8. Payment of Irrigation Charges, Etc.

Charges for hired water from wells and tubewells, canal water charges, maintenance and upkeep of oil engines and electric motors, payment of labour charges, electricity charges, marketing charges, service charges to Customs Service Units, payment of development cess, etc.
9. Other Types of Direct Finance to Farmers.
 - (a) Short term loans
 1. To traditional/Non traditional plantations and horticulture.
 2. For allied activities such as dairy, fishery, piggery, poultry. Bee keeping, mushroom cultivation, sericulture, etc.
 - (b) Medium and long term loans—
 1. Development loans to all plantations, horticulture, (Fruits, Flowers, Vegetables etc.) forestry, wasteland, dryland farming.
 2. Development loans for allied activities.
 3. Development of dairying and animal husbandary in all its aspects.
 4. Development of fisheries in all its aspects from fish catching to stage of export, financing of equipment necessary for deep sea fishing, rehabilitation of tanks (fresh water fishing), fish breeding, etc.
 5. Development of poultry piggery, etc. in all its aspects including creation of poultry houses, pig houses, bee keeping etc.
 6. Development and maintenance of stud farms, sericulture including grainages, etc. However, breeding of race horses cannot be classified here.
 7. Bio-gas plants.
 8. Vermi Composting.
 9. Financing of small and marginal farmers for purchase of land for agricultural purposes.
 10. Financing, setting up Agri clinics and Agribusiness Centres by agriculture graduates.
 11. Investment by banks in securitized asset which represent direct advances to agriculture.
 12. Kisan Gold Card Scheme.
 13. Financing under Govt., sponsored Schemes like SGSY including Group tendings, PMRY.
 14. Self Help Groups financing.
 15. Kisan Credit Card.

S.O. No. 1/M1-206/2006, 1596 dated 3.8.2006.— In exercise of the powers conferred by clause (a) of sub-section (1) of Section 9 of the Indian Stamp Act, 1899, an exemption in Stamp duty is sanctioned by the Governor of Bihar on the following class of documents up to the limit as shown against it with immediate effect—

Sl. No.	Kind of document and its detail	Exemption sanctioned in the Stamp duty.
01.		

01. For the registration of sale deeds related with 100% exemption (hundred percent exemption) purchase of land by the private investors for establishing sugar industry and industry based on it, expansion of its capacity, establishment of distillery and cogeneration.

02. The aforesaid exemption shall be given on an authority issued for this purpose in the name of the investor by the Department of Sugar Cane with details of land and its situation.

03. In case the investor/company/unit fails to make minimum investment, the amount of exemption shall be recovered by the department of Sugar Cane under provision of Para-5(a) of resolution no. 158 dated 20.1.2006.

S.O. NO.1/M1-190/2005-737, dated 10.3.2007.— In exercise of the powers conferred by clause (a) of sub-section (1) of Section 9 of the Indian Stamp Act, 1899, exemption in stamp duty is sanctioned by the Governor of Bihar on the following class of documents up to the limits as shown against them.

Sl. No.	Kinds of document and description	Exemption sanctioned in the stamp duty.
01.	For registration of deeds related to purchase of land and documents of lease, within the limits of guidelines of AICTE/MCI/DCI/AIMA/BCI/NCTE, by the private investors for establishing technical institutes in the State.	50% (fifty per cent) exemption on the effective rate.
02.	For registration of deeds related to purchase of land and documents of lease at places other than the piece of land/shed out of Industrial Authority Areas for the purpose of establishing industries in various sectors by the private investors in the State.	100% (hundred percent) exemption on the effective rate.

2. The aforesaid exemption shall be permitted on an authority issued for this purpose in the name of the investors by the Department of Industries with details of land and its location.

3. No exemption in stamp duty and Registration Fee on transfer by lease/sale shall be admissible after first transaction.

4. In case, for establishing technical Institute or industries in private sector the investor fails to make the required minimum investment, or the land is used by the investor for other than the specified purposes, the amount of exemption in stamp duty shall be recovered from the investor by the Department of Industries, Govt., of Bihar.

5. The aforesaid exemption in case of technical institutions shall be effective from 16.1.2006.

6. The aforesaid exemption in case of establishing industries in private sector by the private investors shall be effective from 1.4.2006.

7. This provision of exemption shall remain effective up to a period of only five years from the dates mentioned in above Para 5 and 6.

APPENDIX IX

Rules for the custody, supply and sale of stamps and stamped papers

*Rules made by the Government of Bihar under Section 74 of the Indian Stamp Act for the custody, supply and sale of stamps and stamped papers in Bihar*¹.

Extent of application.— These Rules apply to the extent set forth therein to all classes of stamps that are the property of the State Government.

PART I.— Printing and Supply

A—Security Printing Press

1. All revenue stamps both judicial and non-judicial which form sources of State revenues, shall be printed at the Security Printing Press at Nasik Road on such terms as may be agreed upon between the Government of India and the State Government from time to time.

2. The officer-in-charge of the Press is designated Master, Security Printing, India. He is also *ex-officio* Controller of Stamps for the purposes set out in these Rules.

3. These Rules do not regulate the administration of the Press. Such administration is regulated by the Rules and orders, both general and special, issued by the Government of India from time to time.

B.— Central Stamp Store

4. Attached to the Press is Store, which is called the Central Stamp Store. That Store is in the immediate charge of the Deputy Controller of Stamps, who works under the Master, Security Printing in the latter's capacity as Controller of Stamps.

5. The Central Stamp Store will ordinarily maintain the following stock of stamps which form sources of State revenues:—

Adhesive ...	...	6 months' consumption.
Impressed...	...	

3

BOARD'S INSTRUCTION

A list of these stamps stocked in the Central Store has been given in detail in the prescribed form of Indent (Form no. 37-Schedule XXXII-Stamp).

C.— Forecast, ETC.

6. The Controller of Stamps is responsible for the supply of stamps required by the State Government.

7. To enable the Master to provide for adequate stock of raw materials (e.g., paper ink, etc.) in the Security Press, a consolidated forecast shall be sent to the Controller of Stamps, Nasik Road by the Secretary, Board of Revenue, Bihar not later than the 15th June each year in form prescribed for the submission of annual and four monthly indents of non-postal stamps with its headings of columns changed as given in Rule 8.

8. All forecasts shall show in separate column for each denomination of stamps (whether a supply is required or not) the actual issues during each of the preceding three years, the average annual consumption based on the issues of the preceding three years, the balance in hand on the 1st April, the estimated issues for the current financial year, and the forecast of stamps which the Central Stamp Store will be required to supply during the ensuing year.

BOARD'S INSTRUCTIONS

On or before the 10th April of each year the officer-in-charge of each local depot shall furnish the Secretary to the Board of Revenue with forecast of stamps required to be supplied to it during the ensuing year; the branch depot requirements shall be included in the forecast of the local depot.

9. Indents for replenishment of stock of stamps should be submitted by the Board of Revenue, Bihar, to the Controller of Stamps as shown below:—

(a) In respect of non-judicial and impressed court-fee stamps of the denomination of Rs. 25 and above, all non-judicial adhesive stamps (including revenue stamps), adhesive court-fee stamps of the denomination of Rs. 5 and above, so as to reach the Central Stamp Store, Nasik Road, before the 31st March at the latest annually to meet the estimated consumption during the twelve months commencing from the 1st August following.

(b) In respect of all non postal stamps other than those mentioned in (a) above, to meet four months' estimated consumption as specified below:—

Period covered by the indent.	Latest date before which indents should reach the Central Stamp Stores.	
1st April to 31st July	...	30th November.
1st August to 30th November	...	31st March
1st December to 31st March	...	31st July

BOARD'S INSTRUCTIONS

The indent should reach the Board from the officers-in-charge of depots not later than the 15th of the month in which these are due to reach the Controller. The annual requirements of high value stamps should be incorporated in the four monthly indent for August-November so that supplies may be packed, despatched and invoiced by the Controller as one consignment;

(c) The indent shall show in separate columns for all denominations of stamps, whether a supply is required or not—

- (1) the balance in the local depot on the first of the month in which the indent is due for submission.
- (2) the quantity due against previous indents pending compliance with the Controller of Stamps.
- (3) the quantity sold during the preceding year or four months or quarter according as the indent covers the requirements for a year or four months or a quarter respectively including issues to branch depots.
- (4) the quantity required for the next year or four months or quarter, as the case may be, and
- (5) the quantity passed by the scrutinising officer.

BOARD'S INSTRUCTIONS

The form of indent has been standardized against serial number 37 of Schedule XXXII-stamps. Demand for adhesive stamps shall be based on set *i.e.*, number of perforated stamp labels per sheet and quantities less than the minimum indicated on page 2 of the form of indent shall not be indented for. The other instructions given on page 2 of this form of indent should also be carefully followed.

10. The Controller has discretion to comply with an indent partially. As regards indents for non-postal stamps, however, he will comply with them as received without question if he has the necessary stock in hand.

PART II.— Distribution, Custody and Sale

A-Local Depots and Branch Depots and Stock to be kept.

11. Every treasury is a local depot for the custody and sale of stamps of all descriptions. The State Government may establish local depot at places where there is no treasury.

12. Each local depot shall maintain a reserve stock of non-postal stamps not less than the probable consumption of four months in addition to the stock required for the four monthly or annual consumption as the case may be.

13. If the supply of stamps in any local depot should run short before the receipt of the supply from the Central Stamp Store, the Officer-in-charge of the local depot should indent for a supply from a neighbouring depot sending a copy of the indent to the Controller of Stamps, Nasik Road, or the Secretary, Board of Revenue, who controls the supply of stamps required.

14. Every sub-treasury in the province shall be a branch depot for the sale of stamps of all descriptions. But in any case where the sale of stamps from such a branch depot is insignificant, and equal facilities exists for the supply of stamps from a depot in the same station as the branch depot, the State Government may direct the closing of the branch depot.

15. The supply to be kept in a branch depot should be not less than the probable demand for four months in respect of all stamp which are the property of the State Government. The Board of Revenue may direct that the supply shall be equal to the demand of any other period, instead of four months, which it may consider expedient. The stock should be kept up to this amount by indenting and obtaining supplies from the local depot from time to time as may be necessary.

16. As soon as the number of stamps in the branch depot not receiving its supplies direct from the Central Stamp Store, falls below the number issued from the depot in the preceding four months, the officer-in-charge of the depot shall prepare an indent for a supply equal to the probable consumption of two months. The indent shall show in separate columns for all denominations of stamps; whether a supply is required or not, the balance in the branch depot, the quantity sold in the preceding four months and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding four months. The periods of "four months" and "two months" in this Rule may be altered by the Board of Revenue to such other periods as it may deem expedient.

17. Branch depots authorised to receive supplies direct from the Central Stamp Store should keep as reserve stock, quantities approximating to the consumption of four months in respect of all stamps which are property of the State Government in addition to the four monthly or annual demand.

B. Accounts, Returns, Storage, etc.

18. As soon as possible after the arrival of supply of stamps from the Central Stamp store or from another local depot, the officer-in-charge of the local depot shall personally examine the outward appearance of the boxes or packets and satisfy himself that they bear no marks of tampering. He shall then have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself or in his presence, immediately on being opened in accordance with Rule 19. Where the treasury is the local depot, the boxes or packets should invariably be placed immediately on arrival in the

strong room of the treasury and there opened, one at a time, in the presence of the Treasury Officer, who must be watching all the time the boxes or packets being opened and their contents examined and counted. In no case must a second box or packet be opened until the contents of the first have been completely examined and verified and placed in the proper receptacles as required by Rule 22. The number and value of stamps received shall be compared by the officer-in-charge with the invoice submitted and a receipt shall be sent to the officer who sent the stamps as soon as may be convenient and in no case later than fifteen days after the arrival of the stamps.

BOARD'S INSTRUCTIONS

The following procedure for taking delivery of stamp consignments from railway stations is prescribed by the Board of Revenue with the previous approval of Government:—

- (i) The treasury or the sub-treasury officer, as the case may be should depute a responsible member of the superior treasury or sub-treasury staff to take delivery of stamp consignments from railway stations.
- (ii) The officer so deputed should be accompanied by one or two Nazarat peons. Before taking delivery he should examine the outward conditions of the packages and satisfy himself that they bear no marks of tampering. He should also have the total weight of the consignment checked by weighment and if there is any difference between the actual weight and the weight noted in the railway receipt, he should get all the packages weighed individually and compare the actual weight of each packet with the weight mentioned in the list of weight accompanying the controller's invoices. In case of shortage in weight or of detection of any suspicious circumstances, he should report the matter at once to the Treasury or the Sub-Treasury Officer as the case may be and must take open delivery in the presence of the authorised railway authorities. He should also record in the relative railway register the details of damage, shortage in weight or the deficiency noticed and inform the railway police immediately if there is any shortage.
- (iii) The packages should ordinarily be brought from the railway station under the close supervision of a responsible member of the Superior treasury staff. But at places where the railway station is at a long distance from or is located at a different place from, the treasury or the sub-treasury headquarters, they should be brought under police escort.
- (iv) Immediately on arrival at the local or the branch depot, the packages should be kept in the strong room of the depot after their outward appearance has been examined by the Treasury or the Sub-Treasury Officer, as the case may be, leaving to him to verify the contents as soon thereafter as possible.

19. (a) On receipt of a supply of stamps in a local depot from the Central Store, or from any other local depot, packets or boxes containing stamps above the value of eight *annas* shall be opened, one at a time, and within the day after their receipt at the latest, in the presence of the officer-in-charge who shall count every stamp of the value of Rs. 8 and upwards. Stamps of the value of less than Rs. 8 shall be counted in the presence of the officer-in-charge. The number and Value of the stamps received shall then be compared with the invoice so that any deficiency may at once be detected. Packets containing stamps of the value of eight *annas* and less shall be closely inspected by the officer-in-charge in order to ascertain that they have not been opened or tampered with in transit, and, if they do not present any suspicious appearance, they shall be taken as containing the full number of stamps stated in the invoice and locked up in the stamp chests or presses with a copy of the invoice and the letter of advice. A receipt shall then be forwarded not later than seven days after arrival of the stamps to the depot from which the stamps have been supplied. The officer-in-charge is responsible for carefully observing these instructions for satisfying himself as to the number of stamps before signing the receipts.

(b) On the receipt of a supply of court-fee stamps, the seals on the packets containing the stamps shall be broken the packets opened in the presence of the officer-in-charge who shall, with his own hands count all sheets containing stamps of the value of four *annas* and upwards, so that any deficiency may at once be detected. Court-fee stamps being supplied in sheets each containing a number of stamps, the officer-in-charge shall, for his own security, see that each sheet contains the full number. Stamps of the value of less than four *annas* shall be counted also in the presence of the officer-in-charge. They shall then be compared with the invoice; and a receipt shall be forwarded not later than seven days after arrival of the stamps of the depot from which they have been supplied. The officer-in-charge is responsible for carefully observing these instructions and for satisfying himself as to the number of stamps received before signing the receipt.

20. In respect of supplies of non-postal stamps the Controller of Stamps shall send an invoice in triplicate to the local depot to which supplies are sent from the Central Stamp Store. Showing therein the denominations, the quantities, the face value, the manufacturing rate and the manufacturing value of the stamps supplied. The original copy of the invoice is to be retained in the local depot and the duplicate returned to the Controller of Stamps with the acknowledgment of the officer-in-charge of the local depot ordinarily not later than seven days and in special cases not later than 15 days after the receipt of the consignment of stamps. The triplicate is also to be acknowledged and forwarded at the same time to the Secretary, Board of Revenue. The acknowledgment of the officer-in-charge of the local depot shall read as follows—

"I certify that the stamps invoiced above have been duly checked on receipt in accordance with the Rules. I have satisfied myself as to their correctness, and I hereby acknowledge receipt of the stamps amounting in face value of Rs. (in words)

Invoices relating to supplies to branch depots shall be returned to the Controller and to the Secretary, Board of Revenue, through the officer-in-charge of the local depots concerned who shall countersign them. A consolidated bill in quadruplicate shall be sent by the Controller of Stamps to the Secretary, Board of Revenue, by the 10th of each month showing therein the total manufacturing cost of all non-postal stamps despatched during the previous month together with spare copies of all relative invoices and a summarised statement showing the amount of each invoice. On receipt of the relative acknowledged copies of invoices from the local depots, Secretary, Board of Revenue, shall accept the Controller's bill and send the duplicate thereof to him with his acceptance of the debit and forward at the same time the triplicate and quadruplicate copies of the bill duly accepted to the Accountant-General, Bihar, who, in turn, shall make the requisite adjustment against the balances of the State Government by credit to the Central Government, the credit being passed on to the Accountant General, Bombay, through the exchange account and shall forward a copy of the bill to the Accountant-General, Bombay. It shall be incumbent on the part of the Secretary Board of Revenue, accepting the debit to see that copies of invoices are submitted to him by the officer-in-charge of local depots after acceptance without delay and that the amount of the Controller's bill is adjusted in time before the close of the financial year.

21. If any of the stamps received are found unfit for issue due to faulty manufacturing, they should be returned at once to the Controller of Stamps Nasik Road. The press will not be liable to replace free of charge stamps found unfit for issue from causes other than faulty manufacture. Stamps that are through any cause rendered unfit for issue at any time after receipt

shall be disposed of in accordance with Rule 38.

22. Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock in the presence of the Officer-in-charge, arranged in parcels and packets containing known quantities, the amount and the value of each denomination being entered at the same time in a register maintained to show the receipts and issues to and from the store under double lock. These entries shall be checked by the officer-in-charge at the time when the stamps are deposited and the correctness of the arithmetical calculations of additions to balance, as well as of the values compared with quantities, shall be verified and initialled by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed therefrom, nor shall any entries be allowed to be made therein except in the presence of the officer-in-charge.

Note.— In all cases where stamp registers have to be checked, the actual check of quantities against values is a very important one; the correctness of the calculations of value must be tested in detail either by actual multiplication or by use of correctly prepared tables, and this check should never be omitted. This remark applies also to such of the following Rules as prescribe a check of this kind. It is not necessary that the complete checking should be done by the officer himself. It will be sufficient if the officer personally checks 10 per cent of the entries in each class of stamps, leaving the remaining entries in each class to be checked by a subordinate under his supervision.

BOARD'S INSTRUCTIONS

(i) Extra precautions shall be taken to preserve the adhesive stamps from damp, and to prevent their being gummed together. The stock should be carefully examined and dried when necessary and the place where they are stored shall always be kept properly dry. The sheets also as far as possible, shall be kept face to face and never back to back.

(ii) The Treasury Officer is required, as an additional precaution to keep all adhesive labels of the value of Rs. 20 and upwards in a small air-tight and locked tin-box within the stamp almirah or chest.

23. The treasurer or such other officer as the District Officer may direct, shall be the *ex-officio* vendor of all descriptions of stamps in each local depot. Except as provided in Rule 31, sales to Government departments, public or to licensed vendors shall not be made direct from the stores under double lock, such sales being made by the *ex-officio* vendor from the supply entrusted to him for this purpose, to be kept by him under single lock, as prescribed in the following Rules:—

(i) The State Government have decided that in treasuries where the treasurer's post has been abolished owing to the opening of branches of the Imperial Bank of India, the stamps clerk shall be the *ex-officio* vendor.

(ii) The State Government have also directed that in places where there is a branch of the Imperial Bank of India the sale of non-postal stamps of higher denominations (*i.e.*, above Rs. 50) should be direct from the double lock, the purchasers having previously paid the price direct into the treasury. As these stamps will require endorsements by the *ex-officio* stamp vendor *i.e.*, the stamps clerk in places where there is a branch of the Imperial Bank and the sales will be actually done by him, the receipt and sale of these stamps must be entered in the single lock-register kept by him under Rule 24 below.

(iii) For facility in counting of stamps the State Government have directed that stamps should be issued in whole sheets as far as practicable. Half sheets, quarter sheets and individual labels may however, be issued only in case of stamps of higher values as specified below:—

- (1) Full sheet Labels, up to and including Rs. 1 each.
- (2) Half sheet Labels, above Rs. 1 and upto Rs. 2 each.
- (3) Quarter sheet Labels, above Rs. 2 and up to Rs. 4 each.
- (4) Single Labels exceeding Rs. 4 each.

The stamps vendors will be required to keep the adequate stock of stamps as issues of stamps in small quantities except in the case of high value will not be permitted.

(iv) The State Government have been pleased to appoint officer in-charge of post offices in Bihar at which letters are received for despatch as *ex-officio* vendors for the sale of the new revenue stamps to the public. These officers will obtain their requirements of these stamps from local depots on payment in cash or by cheque as they do in the case of postage stamps.

Note.— The Government of India in consultation with the Auditor General have decided that the following procedure should be adopted regarding the manner in which a treasury should deal with unclaimed revenue stamps received from a post office:—

(i) If the value of the revenue stamps is less than one rupee the stamps will be defaced by the treasury officer and affixed in a register after recording in it the necessary particulars of the stamp received. No refund of the value of these stamps is admissible. The register will be maintained in the form given below:—

- | | |
|--|---|
| (1) Value of stamps with particulars. | (3) Date of receipt by the treasury. |
| (2) Name of the post office depositing | (4) Space for affixing stamps, the stamps |

Initial of the treasury officer.

(ii) Stamps of the value of Re. 1 and above should be entered in another register specially maintained for the purpose and entries should be attested by the treasury officer concerned. If the claimant appears within one month from the date of receipt of the stamps at the treasury, the stamps should be returned to him. If no claimant appears within this period the stamps should be sold and the sale-proceeds credited to the head "IX-Stamps-A, Non-Judicial Miscellaneous-Other Items" A claim preferred subsequently should be treated as a claim for the refund of revenue. No refund is admissible if a claim preferred after two months from the date of receipt of the stamps at the treasury. The register will be maintained in the form given below:—

- (1) Value of stamps.
- (2) Name of the post office depositing the stamps.
- (3) Date of receipt by the treasury.
- (4) Date of claim preferred by the claimant.
- (5) Date of return of the stamps to the claimant.
- (6) Signature of the claimant.

- (7) Date of sale.
- (8) Initial of the treasury officer.
- (9) Date of crediting the sale-proceeds to Government-Amount of credit-Treasury chalan no.
- (10) Initial of the treasury officer.
- (11) Date and amount of the refund of the claimant.
- (12) Name of the refundee.
- (13) Initial of the treasury officer.
- (14) Signature of the refundee.
- (15) Remarks.

(Authority for refund.)

24. The stock to be made over to the *ex-officio* vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. The *ex-officio* vendor will maintain a register of receipts into & issues from single lock in the same form as the double lock register, and on a fixed date near the beginning of each month he will prepare an indent for the quantity required for the month in a form showing the balances in his hands, an average month's consumption and the quantities required. When this indent is presented to the officer-in-charge, he will examine the single lock register and check the correctness of the arithmetical calculations made therein. If he approves the indent, he shall then give out the quantity required from the store under double lock, check the corrections of the entries made in the double lock register, see that they correspond with those made in the single lock register, initial both registers and return the double lock register into the double lock store. The same procedure should ordinarily be followed when stamps are issued from double lock at any intermediate date, but when it is necessary to make issues more than once in one day. The prescribed checks need be applied at each time of issue only to the particular descriptions of stamps given out from double lock. There shall be fortnightly verification of the balance of stamps in the hands of the *ex-officio* vendor unless the State Government desire that such verification should be more frequent in local depot of the State or the area concerned, e.g., on every day on which stamps are issued to the stamp vendor from double locks.

Note.— The State Government may reduce the period of one month mentioned in this Rule to one week, or any other period less than a month, if they consider this desirable with reference to the amount of the treasurer's security or for any other reason.

- (i) The State Government have directed that in treasuries of which the cash department is in charge of the [Imperial Bank of India, issue of non-postal stamps of all denominations) from the double lock should ordinarily be twice a week. District Officers in such places are however, permitted to issue stamps from the double lock more than twice a week to suit the individual requirements of districts. In all other local depots, issues will ordinarily be made weekly.
- (ii) The licensed stamp vendors should generally take out their requirements on the issue days from the double lock and pay the price previously direct into the treasury. The *ex-officio* stamps vendor, i.e., the stamps clerk in places where there is a branch of the [Imperial Bank should not keep any large value of stamps in the single lock with him. To meet any emergencies he may keep stamps not exceeding in aggregate value the cash security furnished by him.

BOARD'S INSTRUCTIONS

Inspecting officers invariably and the officer-in-charge of the depot from time to time, shall cross total entries in the registers of stamps under the double and single lock.

25. From the stock so made over to his charge and kept by him under single lock the *ex-officio* vendor shall sell stamps to the public and to licensed vendors for Cash. He shall maintain the single lock register in the form mentioned in the preceding paragraph in English or, in the vernacular of that district, entering therein both in quantities and values the receipt from double lock, the duly sales and the balance in his hands of each denomination at the end of each day. He shall pay daily into the treasury the cash received by him for stamps sold, the amount realised on account of each of the various descriptions of stamps being paid in separately. The account of the daily sales should be inspected and the correctness of the calculations shown therein checked every day by the officer-in-charge of the depot.

Note.— This Rule shall remain in force at the local and branch depots to which the State Government decide not to extend the provisions of Rule 27.

BOARD'S INSTRUCTIONS

In checking the account of daily sale of stamps the officer-in-charge of the depot shall see that the daily totals agree with the accountant's registers of stamp sales and initial both.

26. From the stock so made over to his charge and kept by him under single lock, the *ex-officio* vendor shall sell stamps to the public and to licensed vendors for cash, Chalan, separately for each class, i.e. non-judicial, and court fee stamps will be presented by the purchaser to the Accountant, who shall check the correctness of the particulars thereof, especially the discount claimed and note in a simple register the amount of the chalan and the name of the purchaser. The chalans, after check by the Accountant, should be presented with cash to the *ex-officio* vendor for the issue of stamps.

The *ex-officio* vendor shall enter the sales chronologically in his single lock register which shall be maintained in such language as the State Government may direct, the receipts from the double lock and the daily sales, both quantities and values, being entered therein and the balance in hand of different denominations of stamps being struck at the end of each day. The register should be inspected and the correctness of entries made therein checked every day by the officer-in-charge of the depot who should initial the register in token of having exercised this check.

The *ex-officio* vendor shall return the chalans to the Accountant daily who shall prepare the daily accounts on this basis. Through the register of chalans, the Accountant will watch the return of all chalans and requisitions and bring any omission or discrepancy to the notice of the officer-in-charge of the depot.

Note 1.— In places where there is a branch of the Imperial Bank of India doing Government business, the challans shall be presented in duplicate, the extra copy being required by the Bank for making up its daily account.

Note 2.— Treasuries banking with a branch of the Imperial Bank of India maintain a register of chalans prescribed in Rule 476(2) of the Bihar Treasury Code. The same register may be used for noting the chalans and requisition for stamps.

27. A District Officer may direct that the sales to the public of judicial and nonjudicial stamps by *ex-officio* vendors shall be limited to stamps of a value higher than a named amount, the sale to the public of stamps of lower value being left to

licensed vendors.

28. The Sub-treasurer, or such other officer as the District Officer may direct, shall be *ex-officio* vendor of stamps at a branch depot.

29. The officer-in-charge of the branch depot shall obtain his supplies from the local depot to which the branch depot is subordinate, in the same manner as the *ex-officio* vendor at the local depot obtains his supplies, except that the indent and the stamps must be sent by post or passenger to and from the local depot and that the examination of the balance in hand and the comparison of the amounts shown with those shown in the indent shall be done by the officer-in-charge of the branch depot. In case where there is likely to be distinct saving of cost or greater security of the stamps in transit, the State Government may empower the Board of Revenue to sanction, subject to timely notice of such sanction being given to the Controller of Stamps the despatch of stamps direct from the Central Stamp Store to a branch depot, such supplies being passed through the accounts of the local depot and treated by the Controller of Stamps, as supplies to the local depot to which branch depot is subordinate.

The receipt and examination of stamps on arrival from the Central Stamp Store or a local depot should be conducted in the manner laid down in Rule 18. Except where the officer-in-charge of the branch depot has been appointed *ex-officio* vendor, the *ex-officio* vendor shall obtain his supplies from the officer-in-charge of the branch depot in the same manner as the *ex-officio* vendor at the local depot obtains his supplies from the officer-in-charge.

The Board of Revenue has been given power under this sub-rule by the State Government. The following branch depots now receive their supplies direct from the Central Stamp Store:—

Araria, Barh, Begusarai, Bihar, Buxar, Deoghar, Dhalbhum, Dhanbad, Giridih, Jamtara, Jamui, Jahanabad, Kishanganj, Madhepura, Madhubani, Pakur, Rajmahal, Sahibganj, Samastipur, Sasaram and Supaul.

30. The following Rules are prescribed indicating the manner in which stamps should be transmitted by treasuries or sub-treasuries from one place to another and the precautions that should be taken to guard them en-route.

Despatch of stamps by post, rail or special messenger and precautions to be observed.

Stamps may be despatched in three ways as noted below:— The first precaution to be observed is that no consignment should be despatched by a special messenger so as to reach its destination on a holiday, and previous notice of the date of arrival should, as far as possible, be given to the receiving officers.

(i) *By post*— (a) Parcels weighing up to ½[5] seers should be sent by registered post. Stamps of and over the denomination of Rs. 50 should invariably be sent by post as far as possible. Parcels of court-fees or non judicial stamps containing values of Rs. 1,000 and over should generally be insured for Rs. 20 for every thousand.

(b) The registration receipt should be posted in the column of the despatch register in which the number and date of the invoice is entered. This should be done by the treasurer or sub-treasurer or stamp clerk, as the case may be.

(ii) *By rail*.— Heavy and bulky parcels exceeding 15½ seers in weight, which under no circumstances (as by division of the consignment into two or more separate parcels) can be despatched by post should be sent by rail, either—

(a) in the personal charge of a *potdar*, for whose conduct the treasurer is responsible or a responsible special messenger, with police protection; or

(b) insured up to Rs. 1,000. For the purpose of insurance the intrinsic value of the stamps and not their face value should be taken into consideration. It must be remembered that insurance over (1) Rs. 1,000 in the case of 'local booking' and (2) Rs. 500 in the case of 'foreign booking' cannot ordinarily be accepted by station masters. When therefore the despatch of a consignment of larger value is contemplated, the best course is to break it up into two parcels and insure each, or insure parcels of any value exceeding Rs. 1,000 up to Rs. 1,000 only or such nominal insurance as may seem advisable. The treasurer/stamp clerk or his agent should effect the insurance under authority from the treasury officer.

(iii) *By special messenger*.— (a) Parcels may also be sent by special messenger approved by the District or Subdivisional Officer with police protection in the case of outlying depots, if the total face value of stamps is unusually high, or the consignment consists of many bulky boxes, which with due regard to economy, can best be despatched in this manner.

(b) When a *potdar* or special messenger accompanies stamp remittance he should be furnished by the remitting treasury or sub-treasury officer with a certificate in the Stamp Rule Form I with columns I to 7 filled in. The Treasury or Sub-Treasury Officer receiving the remittance should complete the certificate and return it to the *potdar* or messenger. The certificate should be attached to the bill for travelling and other allowances, special or otherwise, admissible to them when accompanying stamps. The keys of the boxes should be entrusted to the escort officer in a sealed cover which he should not open in transit.

(c) The *potdar* or special messenger accompanying a remittance is responsible during the whole course of the journey for the contents of the boxes and the police guard acts as an escort. The *potdar* or messenger will not interfere in any way in the performance by the escort of its legitimate duties, but he must be permitted to satisfy himself that all necessary precautions are being taken. In the event of damage occurring to a box, it is the duty of the *potdar* or messenger to take over any stamps that fall out, and to verify the contents and to repack the box if repacking becomes necessary. The escort officer must not permit the *potdar* or messenger to be interfered with in the execution of his duties.

(d) The *potdar* or special messenger accompanying a remittance should be instructed that in case of loss or theft of stamps in transit he should report the matter immediately to the police and railway authorities and also submit an immediate report in writing to the remitting officer and the officer at the destination. The report should also be signed by the police escort officer.

(e) The escort officer should be allowed to return at once if the *potdar* or messenger agrees that their responsibility is discharged on arrival and safe delivery. The *potdar* or special messenger should not be allowed to return until the whole consignment has been opened and its contents checked with invoices. He should be a witness to any shortage.

(f) In the event of a deficiency being disclosed in the consignment as a result of detailed examination, the *potdar* or special messenger shall immediately submit a report to the remitting officer and send a copy of the report to the officer at the destination.

31. (i) Where the officer-in-charge of the branch depot has been appointed *ex-officio* vendor. sale to the public or to

licensed vendors may be made direct from the double lock, and the register of receipts into and issues from single lock prescribed in Rule 24 need not be maintained.

(ii) In all other cases, the State Government shall fix the period, a supply for which shall be kept under single lock by the *ex-officio* vendor, and the remainder of the stamps in the branch depot shall be kept under double lock of the officer-in-charge of the branch depot and of the *ex-officio* vendor, and given out to single lock as required.

Note.— The State Government have directed that in case falling under clause (ii) of this Rule, no portion of the stock should be made over to the *ex-officio* vendor, except when the officer-in-charge is proceeding on tour, when the amount made over to the *ex-officio* vendor for sale from the single lock should not exceed what will probably be required during the absence of the officer-in-charge.

BOARDS INSTRUCTIONS

When the officer-in-charge of the branch depot is away from the station and stamps are to be made over to the *ex-officio* vendor for sale from the single lock the daily account shall be maintained in the same manner as any other single lock account.

32. Except as provided in the foregoing Rules, sales from branch depots will be made subject to the same Rules as those from local depots.

33. On the last open day of September and March each year, the officer-in-charge of each local depot will count, or have counted in his presence, the stamps in his depot, both those under double lock and those under single lock and will require the officer-in-charge of the branch depots subordinate to him similarly to count the stamps in the branch depots. On the 27th day of September or on the last open day of the month whichever is earlier, and on the last open day of March. He will attach to the plus and minus memoranda, for September and March rendered to the Accountant-General, Bihar, a certificate in the following form—

I do hereby certify that I have personally examined and counted or had counted in my presence, the stamps of all descriptions in stores in this local and depot on the

	Rs....	found by actual calculation of numbers and values, not less than 10 per cent of the entries having been checked by me personally, that the value of each description is as stated in the margin. Also that I have received similar certificates from the officer-in-charge of the subordinate branch depots that they have similarly counted stamps in their branch depots on the 27th day/last open day of September, 19... whichever is earlier on the last open day of March 19 ... of which the account are incorporated in the Head Treasury accounts and that they have made a similar calculation of numbers and values and that these certificates show the value of each description of stamps in all the branch depots to be as stated in the margin.
Non-judicial	...	
Court-fee	...	
	Rs.	
Non-judicial	...	
Court-fee	...	

The total value of stamps in this depot and the branch depots as found by the above certified examination, are therefore—
Rs.

Non-judicial	...	...	...	...
Court-fee	...	...	...	...

which amounts agree with the balances shown in the plus and minus memoranda for September/March to which this certificate is attached. (If there is any difference, and "with the exception of the following difference the explanation of which is as follows:—").

BOARD'S INSTRUCTIONS

In making the half-yearly verification of stock on the last open day of September and March each year, a statement shall be prepared showing the number and value of each denomination of stamps as they are examined and the verifying officer shall see, by personally, testing the same, that the values shown in this statement under each denomination corresponds with the true value ascertained by actual calculation, and that the total value of each description corresponds with the sum of the totals of each denomination. The total number of each description shall then be carried into the half-yearly certificate.

Note. 1.— The State Government have decided that at the time of annual verification the Collector should be required to count only ten per cent of the total value of stamps in treasury and an additional 25 per cent should be checked by one or more Deputy Collectors not connected with treasury. The checking of stamps by Deputy Collectors need not be made in the presence of the Collector. If in the course of these percentage checks by the Deputy Collector deputed by the Collector or by the Collector himself any significant error or omission is detected, the Collector should order a complete verification of the stamp stocks and accounts and the Collector should carry out careful checks to satisfy himself that the stamp stocks are in order.

Note 2.— For Rule regarding counting of stamps by the Collector at the time of making over charge, see Note to Rule 48, Bihar Treasury Code, reproduced below:—

"Note.— The Collector at the time of making over charge and assuming charge should personally check 25 per cent of the entire stock of stamps and have the rest checked and counted by Deputy or Sub-Deputy Collectors not connected with treasury in order to be satisfied that the stock actually found, corresponds with that entered in the stock register."

34. Officer-in-charge of depots shall forward to the Accountant-General such returns of the receipts and sales of stamps as the Auditor-General may direct, in the form of plus and minus memoranda or otherwise.

BOARD'S INSTRUCTIONS

Treasury officers shall also furnish monthly a copy of the plus and minus memorandum to the Board and annually a statement to the Commissioner showing the transactions relating to judicial and non-judicial stamps during the last financial year. They shall also attach to the Board's copy of the memorandum for March and September a copy of the half-yearly certificate of verification in the prescribed form rendered to the Audit Officer under Rule 33. The Commissioner will forward to the Board a consolidated statement on or before the 30th April.

35. The Controller, Central Stamp Store Nasik Road, shall send to the Accountant-General, Bihar such accounts of the transactions of the local depots as the Auditor-General may prescribe.

36. The Auditor-General shall prescribe such Rules as he considers necessary for the disposal of the accounts mentioned in Rules 34 and 35 and for the check of the receipts, issues and sales.

37. The Rules regulating the grant of discount and the grant of licenses to the licensed vendors for the sale of judicial and

non-judicial stamps will be found in Annexures A and B to these Rules.

BOARD'S INSTRUCTIONS

The Rules with regard to the Court-fee stamps issued by the Government of Bengal under Notification No. 1092-Com, dated the 23rd June, 1919, as amended by the State Government (*vide* Annexure "A" to Government letter no. 1051-F, dated the 19th January, 1950), are reproduced on page 56 *et seq* of the Bihar Stamp Manual, 1955: and those with regard to other stamps under the State Government's Notification No. 7291-F, dated the 6th April, 1949, reproduced on page 219 *et seq* of the Manual.

38. The following Rules regulate the disposal of stamps, judicial and non judicial, that are the property of the State Government and which are obsolete, unserviceable or spoilt or have been cancelled on payment of a refund:—

- (1) If any of the stamps received from the Central Stamp Store are found to be unfit for issue at the time of receipt or subsequently owing to faulty manufacture, they shall at once be returned to the Controller of Stamps, for replacement free of cost.

Note.— The term "faulty manufacture" covers matters, such as defective printing, defective paper, bad gumming, bad perforation and cutting.

- (2) If any of the stamps received from the Central Stamp Store are found to be unfit for issue at the time of receipt owing to causes other than faulty manufacture, such as stamps sticking together or becoming damaged in transit or if at any time after receipt in a local or branch depot stamps are cancelled in accordance with the provisions of the Indian Stamp Act or become spoilt or unserviceable through any accident or in transit from one depot to another or from a local to a branch depot, they shall be forwarded in a sealed packet for destruction to the Secretary to the Board of Revenue, together with a list showing the description and value of such stamps and the reasons why they should be destroyed. A statement of the stamps so forwarded should also be given in the plus and minus memoranda sent to the Accountant-General (*Vide* Rule 34).
- (3) In no case should stamps be regarded as unserviceable merely because they have been lying in a depot for a considerable time or are not likely to be issued in the near future. Such stamps, if forwarded to the Secretary to the Board of Revenue for destruction, will be at once returned to the officer concerned.
- (4) The Secretary to the Board of Revenue shall personally examine the outward appearance of the sealed packets as soon as they are received in order to satisfy himself that they show no sign of having been tampered with. He shall then have the packets opened and their contents counted immediately in his presence. The number and value of the stamps received shall also be compared with the accompanying list and be acknowledged in Stamp Rule Form 2. Any discrepancy shall be notified at once to the officer who sent the stamps with a request that it may be reconciled.
- (5) The stamp shall then be scrutinized to see if they are really unfit for issue, and if so, they shall be destroyed. If any stamps are found serviceable, they shall be returned to the officer concerned.] Stamps found unfit for issue shall be entered in a register in Stamp Rule Form 3 appended to these Rules and kept in safe custody till they are actually destroyed.
- (6) Stamps shall be destroyed monthly. The Under-Secretary to Government in the Finance Department, or in his absence, the Registrar of that Department, shall be present on a date to be fixed for the destruction of stamps.
- (7) The Under-Secretary, or the Registrar, as the case may be, shall compare each entry in the register in Stamp Rule Form 3 with the stamps produced before him for destruction. The stamps shall then be burnt in his presence and that of the Secretary to the Board of Revenue, and these officers shall then give in the register a certificate that the stamps detailed therein to the value of Rs.....only have been destroyed in their presence.
- (8) When stamps are destroyed, a return shall be sent to the Accountant General by the Secretary to the Board of Revenue of the aggregate value of such stamps and of the officers from whom they had been received for destruction. A separate sheet shall be attached to the return showing the aggregate value of stamps which have been found serviceable and returned under sub-rule (5) above, together with the names of the officers to whom they have been returned. Any discrepancy found between the figures in this return and those shown in the plus and minus memoranda referred to in sub-rule (2) above should be reconciled by the Accountant-General in direct communication with the officers concerned.

39. The terms of supply from the Central Stamp Store are F.O.R. Nasik Road, and the stamps become the property of the State Government once they are despatched from the Central Stamp Store to local or branch depots. When shortages occur in such consignments, whether occasioned by theft, accident or other causes, the resultant loss represented by the manufacturing value of the missing stamps, etc., as well as the potential loss shall fall on the State Government unless serious negligence is established against the despatching or receiving agency.

Note.— Losses in transit of stamps returned to Collector of Stamps or transferred from one local or branch depot to another, shall similarly be borne by this Provincial Government.

40. The officer-in-charge of the local or branch depot shall carefully observe the instructions in Rule 18. In case of any discrepancy between the quantity of stamps received and that entered in the invoice he shall enter the shortage in red ink on the invoice and accept the invoice for the face value of the stamps actually received. He shall also attach to the invoice a certificate noting therein and the number and date of the Central Stamp Store invoice, the quantity and face value of the discrepancy and explain the circumstances in which the invoice as originally made out was not accepted in full. Debits will be raised by the Controller of Stamps against the parties concerned for the manufacturing value of the Stamps actually received as shown in the receipted invoices.

Note.— To the officer's explanation shall be added answers to the following question:— (1) What was the number stencilled on the case in which the shortage was found? (2)(a) Was the case weighed before, taking delivery and its weight checked with the weight noted either in the invoice or in the list attached thereto? (b) If so, was there any deficiency in weight? (3)(a) Did the case show signs of tampering? (b) Did the officer personally examine the outward condition of the case and the seal and satisfy himself that it bore no marks of tampering? (4) If the case was tin-lined, was the tining intact? (5) Was the case placed in the strong room immediately on arrival? (6) Was the officer present all the time the case was being opened and the contents were being examined and counted? (7) On what date was the case (a) received; (b) opened?

41. The officer-in-charge of the local or branch depot shall report any shortage in a consignment immediately to the Controller of Stamp, Nasik Road, to the Commissioner of the Division or other higher authority to the Railway authorities and

to the Railway Police for investigation and send a copy of his report to the Provincial Government. A copy of such report shall also be endorsed to the Accountant-General. The officer-in-charge of the local or branch depot shall keep a close track of all cases of losses in transit and communicate the result of the investigation to the Controller of Stamps, Nasik Road, to the Commissioner of the Division or other higher authority to the Accountant-General and to the State Government.

Note.— The procedure laid down by this Rule shall also be observed in case where stamps returned to the Controller of Stamps under Rule 21 or 38 or transferred from one local or branch depot to another are lost in transit.

42. The Controller of Stamps shall submit half-yearly to the State Government a debit note for acceptance to cover the manufacturing value of the stamps lost in transit. This debit note should be supported by a statement of the losses and the explanatory certificate of the officer-in-charge of the local or branch depot. The debit note accepted by the State Government will form the supporting voucher to a debit for the manufacturing value of the lost stamps against the Government.

43.(a) The State Government is not responsible for the losses of stamps while in stock in the Security Printing Press or the Central Stamps Store which will be borne by these concerns.

(b) Except as provided for by note 2 below all losses whether by theft, fraud, accident, or any other cause, of stamps while in stock in a local or branch depot shall be reported by the officer-in-charge of the depot to the Commissioner of the Division and the Board of Revenue, and a copy of the report shall be sent to the Controller of Stamps, and the Accountant General, Bihar. The report shall explain in detail (1) the quantity, the face value and the manufacturing value of the stamps lost: (2) the cause, and the responsibility for the loss; (3) whether in opinion of the officer-in-charge of the depot the loss was contributed to by the negligence of any individuals, (4) the amount proposed to be recovered, if any from person or persons at fault; and (5) Steps taken or proposed to be taken to prevent the recurrence of such loss. The Board of Revenue shall on receipt of the report institute such further enquiries and pass such orders as he may consider necessary with reference to note 3 below, and shall forward copies of his orders to the Controller of Stamps, the Accountant-General and the Commissioner of the Division concerned. In the case of loss by damage the officer-in-charge of the depot shall within one month of the receipt of the orders forward the damaged stamps, if they can be counted and identified to the Controller of Stamps.

Note 1.— If the stamps to which the loss relates have been damaged to an extent that they cannot be counted or identified, the officer-in-charge of the depot shall forward them with his report to the Board of Revenue who shall pass them on for destruction to the Controller of Stamps with a copy of his orders. In such cases the Controller shall not grant certificates as to the quantity and value of stamps destroyed.

Note 2.— In the case of damaged stamps which can be identified as complete stamps and can indubitably be checked by actual counting, if the manufacturing value does not exceed Rs. 10, no report shall be made to the Board of Revenue, in the opinion of the officer-in-charge of the depot, the damage could not be avoided in spite of proper care. The stamps in such cases shall be sent to the Controller of Stamps for destruction with a letter furnishing information on the following points:— (1) the quantity, the face value and the manufacturing value of the damaged stamps; (2) the date on which the treasury stock was last examined, (3) the date on which the damage was first noticed; (4) steps taken or proposed to be taken to prevent such damage in future. A copy of this letter should be endorsed to the Accountant-General and the Commissioner of the Division concerned. It shall be open to the Controller of Stamps in any case to draw the attention of the Board of Revenue to the damage with a view to instituting enquiries as to the cause of the damage etc., fixing the responsibility therefore and taking necessary action.

Note 3.— These losses will in general be borne by the Provincial Government but in cases in which individuals having been found guilty of contributory negligence are ordered to make good the whole or a part of the total loss (equivalent either to the manufacturing value or the face value of the stamps, the former only in cases where the stamps are spoilt but not lost), the recoveries shall be credited to appropriate head subordinate to the head "IX-Stamp".

(c) Losses of stamps shall be written off by Board of Revenue up to the limit of Rs. 500 only calculated in terms of the face value in any individual case. Losses exceeding this limit shall be written off under the orders of the Government of Bihar in the Finance Department.

STAMP RULE FORM 1.

[See Rule 30(iii)(b).]

Certificate of stamp remittances.

Name of Potdar or Special Messenger	*Advance of travelling allowance made by remitting office.		Detail and value of stamp remittances.	Places of destination.	Date and hour of departure.	Signature of Potdar or Special Messenger.	Date and hour of arrival.	Date and hour of discharge.	*Advance of travelling allowance made by receiving officer.	Remarks explaining cause of delay
	Date	Amount								
1	2	3	4	5	6	7	8	9	10	11

Remitting Officer.

Receiving Officer.

*In case where no advances are made, the word "Nil" should be entered across the column. Advances made out of the permanent advance of the office should be separately specified.

STAMP RULE FORM 2.

[See Rule 38(4).]

Acknowledgment of stamps sent for destruction.

Received from the.....the undermentioned stamps forwarded with his letter no.....dated.....19:—

No. of stamps.	Description of stamps	Value.		Remarks.
		Rs.	P.	

--	--	--	--

PATNA:
The 19

Acknowledgment no. _____

Secretary to the Board of Revenue.
dated 19

STAMP RULE FORM 3.

[See Rule 38(7).]

Register of stamps destroyed.

Number and date of letters forwarding stamps.		From whom received.	Number of stamps.	Description of stamps.	Value	Date of destruction	Certificate of officers in whose presence destroyed.
No.	Date.						
1	2	3	4	5	6	7	8

APPENDIX-X

Rules to be observed in Revenue Courts and Offices for the examination of documents.

Rules to be observed in Revenue Courts and offices for the examination of documents chargeable, or likely to be chargeable, with stamp duty

(Board's Circular Order no. 2 of February, 1884).

- (a) In every Revenue office it shall be the duty of the *sarishtadar*, or (if there is no *sarishtadar*) the head ministerial officer of this office, to examine every document chargeable, or likely to be chargeable, with stamp duty, which may come into his hands, or may be referred to him for the purpose of ascertaining whether it bears a sufficient stamp or not. It will be his duty to note in writing on every such document, the sufficiency or otherwise of the stamp it bears, naming in each case the Section of the law applicable, and adding his initial.
- (b) In any case in which the *sarishtadar* (or head ministerial officer of the office) considers the document to be insufficiently stamped, he shall submit such document to the stamp officer [*vide* Rule 1, Section IV (a) of the Stamp Rules] who shall forward it, with such remarks as may be necessary, to the Collector for orders.
- (c) When any document chargeable, or likely to be chargeable with stamp duty is filed in a Revenue Court, it shall be the duty of the *sarishtadar* (or head ministerial officer of the Court) to note on it in the manner prescribed in Rule (a) and to take the orders of the Presiding Officer of the Court for its submission, if necessary, to the Stamp Officer for the orders of the Collector, as in Rule (b).
- (d) Every ministerial officer through whose hands any document chargeable, or likely to be chargeable, with stamp duty passes shall observe whether it has already been examined for stamp duty by the *sarishtadar* (or head ministerial officer of the Court or office), and if not, shall refer it to that officer.
- (e) It will be the duty of the Collector and stamp officer to enforce strict observance of these Rules by such methods as the former may think proper.
- (f) The stamp officer shall report annually to the Collector the manner in which the *sarishtadar* and other ministerial officer have performed their duties in connection with the detection of unstamped or insufficiently stamped documents.

N.B.— The Rules (a) to (f) apply to documents requiring court fee stamps, as well as to those requiring stamps under the Indian Stamp Act; but it will not be necessary to have registered documents re-examined. (Board's Circular Order no. 4 of May, 1887).

APPENDIX XI

Miscellaneous Rules

(a) *Duties, etc., of Public Officers*

1. *Stamp Officer.*— For the better supervision of all matters connected with revenue derived from stamps the business of the Stamp Department at the headquarters of district shall be conducted by an Assistant or Deputy Collector, under the title of stamp officer, acting under the direction and control of the Collector. Generally such officer will be required to see that all laws and Rules relating to stamps as defined in the Stamp Act in force and in the Board's Rules and Circulars, are duly observed by the public and officers concerned throughout the district. Such officer, however, will not be entitled to exercise any of the powers which are by law specially reserved to the Collector.

2. *Conducting of Criminal prosecutions.*— It will also be the duty of the stamp officer to see that criminal prosecution ordered by the Collector are properly conducted before the Court which tries such cases. In important and difficult cases he should, with the permission of the Court trying the cases, conduct the prosecution in person. Whenever necessary the Court impounding a document should be referred to as regards the evidence or information on which it acted.

3. *Officers empowered to denote under Section 15, Act I of 1879.*— By the notifications rioted on the margin, power has been given to Deputy Collectors in charge of subdivisions, Senior Deputy Collectors at the Sadar stations of district, Rural Sub-Registrars (now Sub Registrars), all officers holding Bengal temporary charge of sub-registry offices at such Divisions during the absence of the Subdivisional Officers and Special Sub-Registrars (now District Sub-Registrars), at district headquarters, to denote upon instrument by endorsement of the payment of duty in respect of another instrument as provided for in Section 15 of Act I of 1879.

Bengal Government notification, dated 17th June, 1879.

Bengal Government notification, dated 23rd October, 1880.

4. *District Officer to leave note on departure.*— Every District Officer who shall have been in charge of a district for more than a year, shall, on leaving it, record for the information of his successor a memorandum of any points of importance in connection with the administration of the Stamp Department.

5. *Triennial report to be submitted by District Officer.*— The District Officer should submit to the Commissioner within 40 days from the close of every third financial year, a report containing a full review of the administration of the Stamp Department, statistical information only with brief explanatory notes, being submitted in the intermediate years. The report should contain an examination of the financial results of the working of the department during the triennium, and of the causes which gave rise to the fluctuations in the sale of different description of stamps, with notices of the particular form or forms of evasion of the provisions of the stamp law, and other illegal practices or irregularities prevailing in the district, the measures taken to guard against their recurrence, the manner in, and the extent to which the provisions of Section 33 to 41 and 61 of Act II of 1899 were carried out by the officers concerned, the prosecution instituted under the Act, and other matters of interest and importance.

Accompanying the triennial report the usual statistical information will be given for the last year of the triennium, but the total of the two preceding years should be noted at the foot of the returns. With this exception on special triennial returns are required, and although in the letter-press of the reports comparison with the progress of the preceding triennium may be made by the calculation of a few salient averages, elaborate tables are not required and should not be inserted in the body of the text.

6. *Commissioner's report.*— From the district reports, the Commissioner will prepare one complete report for their respective divisions. The reports should be prepared, as far as possible, on the plan of the Board's report, and should be submitted not later than the 1st June.

7. *Special mention of officers.*— Special mention should be made in the reports of those officers who have displayed energy and ability in enforcing the laws during the year and in bringing any in fraction of them to notice report is due to the local Government on the 1st September.

7A. *Board's report.*— The Board's triennial report is due to local Government on the 1st September.

8. *Annual statistics to be supplied by District Officers.*— In intermediate years District Officers should submit annual statistics within 30 days from the close of the year. In submitting these intermediate annual returns, District Officers should confine themselves to brief notes dealing with only such variations as are worthy of remark. From the district returns Commissioners will prepare a complete return for their respective division. The statement should be prepared, as far as possible, on the plan of the Board's Annual statistics for 1902-1903, and should be submitted not later than the 31st May. The annual consolidated statistics, with the Board's reviews thereon, are due to the State Government on the 10th July.

9. *Cancelled.*

10. *Supervision of realization of stamps fees in pauper suits transferred to Legal Remembrancer.*— The check heretofore exercised by the Board in the matter of realization of stamp fees due in pauper suits has been transferred to the Superintendent and Remembrancer of Legal Affairs. District Officers are required to be guided by the instructions which may be issued to them by that officer on the subject.

11. *Occasional inspection of stamped documents enjoined.*— Heads of offices in which adhesive stamps are used or filed are required to cause an occasional inspection to be made of documents have been filed, in order to ascertain that have stamps have been properly punched and have not been subsequently removed from the documents on which they are used. The inspection should be made at least once a quarter. The check herein prescribed applies equally to all papers which require adhesive labels, and they should be subjected to similar scrutiny.

12. *Duties of Record-keeper.*— It shall be the duty of the record keeper on receiving records from any office or department for deposit in the record room to ascertain personally or through the examination of a responsible assistant that on every document chargeable with stamp duty the head ministerial officer concerned has made the prescribed entry as to sufficiency or otherwise of the stamp borne Rule (a), Section III, Part III of this Manual, and that the Rules regarding cancellation of court-fee stamps have been properly carried out. Should any of the stamps show signs of having been tampered with, or should there be any deficiency, or any suspicious circumstance, he must at once submit a report to his superior officer. This examination may be made at the time of second punching prescribed in Rule 2, Section II, part II of this manual.

13. *Responsibility of muharrir in charge of record.*— The *muharrir* in charge of any record shall be responsible for the value of all stamps taken from such record whilst in his charge and no excuse as to absence of knowledge should be listened to.

14. *Rule for officers not under Board's control.*— It is suggested that District Officers in their magisterial capacity should apply a Rule similar to the three last mentioned to those of their subordinates who may not be subject to the Board's control.

15. *Inspection by officers of the Registration Department.*— The Inspector-General of Registration and the Inspectors under him when visiting districts and subdivisional offices on ordinary duty, are required by the orders of Government to inspect the record-rooms of public offices and of Revenue, Civil and Criminal Courts in order to ascertain that the Rules for the cancellation of court fee stamps and for the custody and sale of all stamps have been uniformly and properly carried out. All Revenue officers should render the officers of the Registration Department all possible assistance on the occasion of these inspections. It is not intended that the inspecting officer should exercise any sort of interference with the arrangement which he may find in force in the offices under inspection and therefore his proceeding, as a Rule should be limited to recording a note of his observations together with any suggestions he may think fit to offer. He should not involve Courts or offices in correspondence with him. The notes recorded will be communicated by the inspecting officer to the officer-in-charge of the Court or office inspected or, in the case of a subdivisional officer, to the Collector of the district, and the discovery of any irregularity in respect of the punching or otherwise defacing of court fee stamps should thereupon form the subject of prompt enquiry by the head of the court or office concerned in order that the person responsible may be traced. Instances of grave irregularities or malpractices should at the same time be reported to the board direct. Instances of serious irregularities involving the Civil or Criminal Courts, will be reported by the Board to Government.

16. *Stamp frauds to be at once reported.*— Local authorities must report immediately to the Board for the information of Government, any instance of forgery or fraudulent use of any description of stamps whether judicial or non judicial coming to their notice. Such reports should invariably contain full particulars as to the nature of the fraud perpetrated and, if possible, specimens should be submitted.

17. *Doubtful stamps to be sent to the Board.*— When a Collector is unable to decide the genuineness of a stamp brought before him, he should send it to the Board direct.

18. *Cancelled.*

19. *Remissions of Stamp duty.*— In carrying out the provisions of Section 33 of Act II of 1899 (Indian Stamp Act) all Revenue officers should bear in mind the orders contained in the notification of the Government of India referred to in Appendix B-III granting remissions or reduction of stamp duty since the passing of Act XXXVI of 1860. Instruments executed before October, 1860 and exempted from stamp duty are described in the Stamp Acts in force at the time of their execution.

20. *District references to be submitted through Commissioners.*— References made to the Board by Collectors under Section 56 of the Indian Stamp Act should be submitted through the Commissioner of the Division with his opinion.

21. *Compounding or withdrawal of stamp offences by District officers.*— With reference to the provisions contained in Section 70 of the Indian Stamp Act II of 1899, District Officers are authorised by the Board to withdraw any prosecution instituted by them in respect of an offence under the stamp law, and to compound such offence if they are of opinion that there is sufficient and reasonable cause for so doing.

22. *Inadequate fines to be brought to the notice of Criminal Courts.*— If in cases of prosecutions instituted under the stamp law the fines inflicted by the criminal courts be of smaller amount than the penalty provided under the Indian Stamp Act or that had been imposed by the Collector the Revenue Officers should bring to the notice of the Criminal Courts trying such cases the amount of penalty in each case provided by the Stamp Act, and the impolicy of imposing a fine which is less than that provided under the Act.

(B) *Miscellaneous*

1. *Receipts requiring one anna stamps.*— Article 53, Schedule I of Act II of 1899, requires every receipt for a sum of money exceeding ¼[Rs. 20, unless it is granted by or on behalf of Government to be stamped with an ¼[one anna adhesive stamp. District Officers should therefore take every opportunities of reminding Municipalities, Road Cess (now Local Cess) Committees and Managers of Court of Wards of this requirement of the law.

Note 1.— All cheques drawn by the Chairman of a Local or District Board on account of grants-in-aid to schools are liable to stamp duty.

Note 2.— When signatures of payees are taken in account books against entries of disbursements in satisfaction of debts, with the intention that the entries thus signed should have the same effect as receipts it has been held by the High Court that these entries were receipts (Board's Circular Order no. 2 of April, 1885).

Note 3.— It has been ruled that where Government officers or Rules at present require stamped receipts to be given in duplicate for purposes of record, duplicate receipts shall no longer be taken on behalf of Government, but that certified copies of the original receipt shall be used (Board's Circular Order no. 4 of September, 1884).

2. The security bond of an officer paid by the District Committee from the Road Cess (now Local Cess) Fund is liable to stamp duty.

3. For attesting powers of attorney and such like documents (vide Rule 99, page 118 of the Practice and Procedure Manual, 1939) a fee of one rupee should be charged, which should be levied by affixing an adhesive court fee stamp of that value.

The Board have condemned the practice of paying money and delivering documents on attestations made by public officers of powers of attorney in the absence of the principal (Board's Circular Order no. 1 of June, 1896).

4. *Joint power-of-attorney.*— A power-of-attorney executed jointly by a number of persons, which empowers, the agent to perform on behalf of the executants certain acts in respect of which their interests are separate and distinct, is an instrument comprising or relating to several distinct matters under Section 5 of the Indian Stamp Act, and requires under Article 48 of Schedule I as many stamps as there are separate and distinct powers given under it.

The High Court agreed with the board that an instrument containing a general power-of-attorney conferred by each of the parties by whom or on whose behalf it is executed requires a separate stamp in respect of each power. (Board's Circular Order no. 8 of December, 1885).

5. *Return of documents of receipts of money under mukhtarnama, etc.*— A *mukhtarnama* or *wakalatnama* filed for the conduct of any case before a Revenue Court, and duly stamped under Article 10, Schedule 11, of the Court-Fees Act, VII of 1870 may be held to convey authority for the taking back of any document which has been filed in the proceedings of the case, or for the receipt of money by the person or agent holding the *mukhtarnama* or *wakalatnama* provided that in such *mukhtarnama* or *wakalatnama* express authority to this effect be given to such person, and that such money has become recoverable by the client in the ordinary course of the case.

6. *Remissions under the Court-Fee Act.*— Section 19 of the Court-Fees Act, VII of 1870, enumerates the documents on which no fees are payable under the Act, but the State Government have, under the power conferred upon them by Section 35, authorized further remissions and reductions of the fees, by the notification referred to in Appendix III, Part I, pages 51-59.

7. *Telegraphic messages.*— Telegraphic messages should be regarded as oral communications, and applications made by telegraph are not to be considered as a rule liable to stamp duty under Act VII of 1870. Before despatching a message by telegraph to a public officer, at the instance of a private individual, of the nature of an application or appeal on the part of the latter, all Revenue Officers should be careful to see that the amount representing the value of the stamp required to be affixed to a written application or appeal to the like effect has been deposited in his office, in addition to the cost of transmitting both the message by telegraph and the subsequent advice by post. It should be stated in the advice, for the information of the officer addressed, that the stamp duty alluded to in the preceding Rule has been paid in by the applicant.

8. *The practice of receiving cash in lieu of stamp forbidden.*— The practice of receiving on plain paper, accompanied by the value of the proper stamp, documents which the law requires to be written on stamp paper is strictly forbidden.

(C) *Refunds Under The Court-Fees Act*

On application by members of the public

1. *Refund of the value of the stamp on the plaint presented to any Civil or Revenue Court.*— When a plaint disclosing a reasonable case on the merits is presented to any Civil or Revenue Court in such a form that the presiding Judge or officer without summoning the defendant rejects it, not for any substantial defect but on account of an entirely technical error in form only, and so as to leave the plaintiff free to prosecute precisely the same case in another form against the same defendant or defendants, the value of the stamp on the plaint shall be refunded on presentation of an application to the Collector of the district in which the Court is situated, together with a certificate from the Judge or officer who rejected the plaint that it was rejected in the circumstances above described. and that the value of the stamp should. in his opinion. be

refunded.

2. When any person is possessed of impressed court-fee stamp for which he has no immediate use or which have been spoiled or rendered unfit or useless for the purpose intended or when any person is possessed of (i) one or more Court-fee adhesive labels of denominations of and above Rs. 10 each for which he has no immediate use or (ii) two or more-court-fee adhesive labels of denominations below Rs. 10 each, or four or more of denominations below Rs. 5 each, which have never been detached from each other, and for which he has no immediate use, the Collector, shall on application, repay to him the value of such stamps or labels in money, deducting one *anna* in the rupee upon such person delivering up the same to be cancelled and providing to the Collector's satisfaction that they were purchased by him with a *bona fide* intention to use them, that he has paid the full price thereof, and that they were so purchased, or, in the case of impressed Court-fee stamps so purchased, spoiled or rendered useless within the period of six months preceding the date on which they were so delivered:

Provided that the Collector may, in special cases, allow refunds when application is made within one year from the date of purchase of the stamp or labels, or also, in the case of impressed Court-fee stamps within one year from the date on which the stamps were spoiled or rendered useless.

Note 1.— The Government of India have ruled that under the Rule in paragraph 1 of the Resolution of the Department of Finance and Commerce, no. 132, dated the 11th January, 1888 published with the Board's Circular "order no. 5 of March, 1888, refunds of the value of impressed court-fee stamps can be granted in cases in which the plaintiff for filing a suit has been written on the stamps, but has not been presented to the Court, the necessity for doing so having ceased to exist.

(Government of India letter no. 3170-SR., dated the 28th June, 1900, to the Government of Burma, circulated with Board's Circular Order no. 3 of August, 1900.)

Note 2.— With the consent of the Government of India, conveyed in their Circular letter no. 1174-F, dated the 31st August, 1914, the Government of Bihar and Orissa, in their letter no. 5531-F, dated the 23rd April, 1915, sanctioned the refund, less one *anna* in the rupees, of the value of adhesive Court-fees labels affixed to petitions unnecessary or in excess of legal requirements, subject to the following conditions:—

- (a) that the application for the refund is preferred within one year of the date of the purchase of the stamps, and
- (b) that no refund shall be made in any case in which the unnecessary or excess payment has amounted to less than Rs. 2.

The general procedure in dealing with such application should be the same as that prescribed in case of application for refund by paragraph 2 above.

Note 3.— Strictly interpreted, the Act [Section 27(c)] does not contemplate general 'refunds' of value of judicial stamps, apart from "renewals." It was decided, however, in the Bengal Government's Order no. 9-T, dated the 14th August, 1874, that it is within the power of Government to waive their rights and sanction such refunds, though they should not be allowed as a general Rule but only in circumstances of special hardship. The Government of Bengal in the Financial Department letter no.-210-T.S.R., dated the 21st June, 1910, decided that the power to grant refunds (in cases not expressly provided in the Government Rules nor covered by the statutory powers conferred on the Board in regard to probates and letters of administration in Sections 19A to 19C of the Act) should be exercised by the Board.

Note 4.— In case the amount of the refund is not taken within one year of the date of the order sanctioning it, the application should be struck off and the stamps destroyed by the Collector or Deputy Collector in charge.

This special power extends (*vide* letter no. 12-16-R, dated the 25th August, 1916, from the Government of India in the Finance Department) to refunds in the case of detached, as well as spoiled, Court-fee adhesive labels.

2A. Government have delegated to the Commissioner of Divisions the power to sanction refunds of value of spoilt or unused Judicial stamps in cases in which applications are filed within two years.

3. *Refund of adhesive labels attached to impressed sheets of Court-fee stamps.*— When adhesive labels are attached to impressed sheets of Court-fee stamps in the manner prescribed in Rule 18 such labels shall be regarded as impressed stamps for the purposes of refund under these Rules.

4. *What officers can make refunds.*— Subject to the control of the Collector, refunds under the above Rules may be made by Sub-Divisional Officers within their respective jurisdiction or by Assistant or Deputy Collectors who may be placed in charge of the Stamp Department at the district headquarters.

5. *Applications to be in prescribed form.*— Applications for refund or renewal should be made in the form given below, copies of which will be sold by the *Nazir* of the Collectorate or by stamp vendors at one pice per sheet. So long as copies of the form are available in the Collectorate, application should not be entertained in any other form. Stamp vendors may obtain the forms from the Collectorate at the rate of Rs. 1-8-0 per 100 copies for retail to the public at one pice per sheet.

Form of Application for refund or renewal.

Applicant's Receipts. Collector's Receipt.	Applicant's Receipts	Collector's Receipt.									
1	2	3									
1. Name of applicant with full address. 2. Description of stamp (<i>i.e.</i> , impressed or denoted). 3. Value 4. Date of purchase. 5. Where and from whom purchased. 6. Date of the stamp becoming spoiled or unfit for use. 7. Manner in which the stamp has become spoiled or unfit for use. 8. Whether the application is for refund or renewal. 9. Date of application. I do hereby declare that the statements made above are true to the best of my knowledge and	Received from the Collector of the sum of Rs. only. being value of spoiled stamps less one <i>anna</i> in each rupee of the nominal value (Signature). Date Received from the Collector of <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td colspan="3" style="text-align: center;">Fresh stamps follows.</td> </tr> <tr> <td style="width: 33%;">Number</td> <td style="width: 33%;">Value</td> <td style="width: 33%;">Amount</td> </tr> <tr> <td style="height: 40px;"></td> <td></td> <td></td> </tr> </table>	Fresh stamps follows.			Number	Value	Amount				Received an application with spoiled stamps. value Rs. praying { refund } for { renewal } thereof under Section Act VII of 1870. Of these stamps value Rs. are.
Fresh stamps follows.											
Number	Value	Amount									

belief: (Signature of the applicant) 10. Date fixed for disposal. 11. date of disposal. 12. Final order. 13. Initials of Collector.	<table border="1" style="margin: auto; border-collapse: collapse;"> <tr> <td style="width: 30px; height: 30px;"></td> <td style="width: 30px; height: 30px;"></td> <td style="width: 30px; height: 30px;"></td> </tr> <tr> <td style="text-align: center;">Total</td> <td style="width: 30px; height: 30px;"></td> <td style="width: 30px; height: 30px;"></td> </tr> </table>				Total			herewith returned as inadmissible. Orders will be passed on.
Total								
Signature of the applicant Date		(Signature of the Collector.) Date						

6. The Collector will immediately after passing of the order cause to be destroyed stamped papers, in respect of which refund or renewal has been granted. The destruction should be by burning and shall be carried out in presence of the Collector or the Deputy Collector in charge.

7. The Collector shall keep a register of application for refund or renewal in the form given below:—

Register of application for refund of the value or renewal of Stamps. The following particulars shall be entered in this register:—

1. Serial number of application.
2. Date of application.
3. Name of applicant with full address.
4. Number and description of stamps delivered for refund or renewal—
 - (a) Number.
 - (b) Description.
5. Date of purchase of stamps and the source from which the purchase made.
6. Value of each stamp.
7. Total value.
8. Abstract and date of Collector's Order.
9. Amount of refund granted in each.
10. Value of stamps allowed to be renewed.
11. Value of stamps returned in respect of which refund or renewal is refused.
12. Date of refund, renewal or return of stamps to applicant.
13. Receipt of applicant or his duly authorized agent.
14. Signature of Collector.
15. Date of destruction of stamps.
16. Signature of officer in whose presence the stamp is destroyed.
17. Remarks.

(d) Refunds or Renewals on Application by Private Purchasers Under the Indian Stamp Act, 1899.

1. Application to be in prescribed form.— Application for refund or renewal should be made in the form given below, copies of which will be sold by the Nazir of the Collectorate or by stamp vendors at one pice per sheet.

So long as copies of the form are available in the Collectorate, applications should not be entertained in any other form.

Form of Application for refund or renewal.	Applicant's Receipts	Collector's Receipt.									
1	2	3									
1. Name of applicant with full address. 2. Description of stamp (i.e., impressed or denoted). 3. Value. 4. Date of purchase. 5. Where and from whom purchase. 6. Date of the stamp becoming spoiled or unfit for use. 7. Manner in which the stamp has become spoiled or unfit for use 8. Where the application is for refund or renewal. 9. Date of application. I do hereby declare that the statements made above are true to the best of my knowledge and belief: belief: (Signature of the applicant) 10. Date fixed for disposal. 11. Date of disposal. 12. Final order. 13. Initials of Collector.	Received from the Collector of the sum of Rs. only. being value of spoiled stamps less one <i>anna</i> in each rupee of the nominal value. (Signature). Date Received from the Collector of fresh stamps follows:— <table border="1" style="margin: 5px auto; border-collapse: collapse;"> <thead> <tr> <th style="width: 30px;">Number</th> <th style="width: 30px;">Value</th> <th style="width: 30px;">Amount</th> </tr> </thead> <tbody> <tr> <td style="height: 20px;"></td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">Total</td> <td></td> <td></td> </tr> </tbody> </table>	Number	Value	Amount				Total			Received an application with spoiled stamps. value Rs. pray- ing for { refund } { renewal } thereof under Section Act VII of 1899 of these stamps, value Rs. are herewith returned as inadmissible. Orders will be passed on.
Number	Value	Amount									
Total											
(Signature of applicant). Date		(Signature of the Collector). Date									

2. What officer can make refunds or renewal.— Subject to the control of the Collector, refunds or renewals under the above Rules may be made by Sub-Divisional Officers within their respective jurisdiction or by Assistant or Deputy Collectors who may be placed in charge of the Stamp Department at the district headquarters.

3. Affidavit or deposition may be required.— The Collector, or the Sub-Divisional Officer in the case of applications presented through him, may require an affidavit from, or take the deposition, of the applicant, if for any reason such affidavit or deposition appears to him to be necessary in addition to the verification presented in the form of application.

Note.— (1) Application should, if possible, be disposed of on the date of receipt.

(2) It is not obligatory to take an affidavit or deposition and ordinarily the declaration in the form of application will be found to suffice.

APPENDIX XII

Questions for the use of officers inspecting the Stamp Department of Collectorates
(The references are to the Stamp Manual)

(1) Treasury and Stamp Vendors

1. Are stamps carefully examined and compared with the indent on their arrival from the Controller of stamps?
2. Who prepares the annual indent for stamps, and on what principle is it prepared?
3. Has the stock of any kind of stamp at any time during the past year become so low as to be insufficient for the demands of the public?
4. If so, what steps were taken to prevent the deficiency before hand and to remedy it afterwards?
5. Do the stamp vendors pay cash for all the stamps received by them, and is each of them supplied with all the varieties of stamps which he is authorised to sell?
6. Are the Rules relating to discount carefully attended to?
7. Are the Rules regarding issue of stamps from double locks properly observed?
8. Is the account of daily sales of stamps by the *ex officio* vendors properly checked with the Accountant's register of stamp sales?
9. Does the Treasury Officer constantly compare the deductions in the double lock account with the additions made in the single lock account?
10. Is a periodical check of value with tale applied to the balance in stock?
11. What is the largest amount of stamps ever held by the treasurer in his own hands?
12. What is the largest amount of stamps ever held by the subdivisional *nazir*?
13. Are all stock registers of stamps kept & put up regularly?
14. Are the account of the sale of stamps without discount constantly examined?
15. Are any stamps kept in store with the experience of past year shows to be unnecessary?
16. What extra precautions are taken to preserve the adhesive stamps from damp?
17. What precautions are taken when stamps are sent to Sub-Divisional Officers?
18. Are the sub-divisional treasuries kept properly supplied with stamps, and have any complaints been received of any subdivisional indents not being promptly complied with? Are the indents received from Sub-Divisional Officers prepared in accordance with the instructions given in Rule 10, Section I, Part III of the Manual?
19. What steps have been taken since last inspection to give additional facilities for the sale of stamps?
20. Examine Register 72. Is there a sufficient number of stamp vendors for the various Courts?
21. Do the vendors keep a register of sales as required by the Rules? Is the register regularly inspected and are defects noted and the store of stamps in their possession examined by the Stamp Officer?
22. Are the *ex-officio* vendors accounts inspected daily by the officer in charge of the treasury (Rule 24, Appx. IX, page 160 of the Manual)? Are the instructions contained in Rule 23, Appx. IX, Page 158, observed in replenishing the *ex-officio* vendor's stock of stamps?
23. Are the vendors acquainted with the Rules relating to vend of stamps? (*Vide* Appx. V, page 137 of the Manual.)
24. When steps are taken to supervise the proceeding of the vendors as contemplated by the Rule 11 of the Rules above referred to, and is sufficient notice taken of irregularities of vendors or defects found in their registers of sales?

(2) Stamp Cases

25. Has a Deputy Collector been appointed as Stamp Officer [Rule 1, Appx, XI, Page 174, of the Manual]?
26. Register 59. Are applications for refund or renewal disposed of without delay? What are the chief causes of delay?
- 26A. Is Rule 47 Page 130 of the Manual, which gives directions as to destruction of stamped papers by the Collector or the Deputy Collector incharge, carefully observed?
27. Register 47. Do the various Courts and registry offices in the district appear to show vigilance in impounding unstamped or improperly or insufficiently stamped documents?
- 27A. Is this register written up in the manner prescribed in Rule 8, Section V, Part III, page 278 of the Stamp Manual?
28. Are rewards paid in stamps cases?
29. Have any documents been impounded in consequence of the absence of a certificate in cases when more than one stamp is used to express the value of the stamps required?
30. Are the Rules regarding the cancellation of court-fee stamps carefully attended to?
31. Do the records contain correct amounts in properly defaced court-fee stamps on account of process fees?
[These two questions (30 and 31) to be answered after examination of a considerable number of records, both on the criminal and revenue sides.]
32. Is a quarterly inspection of records made? And by the Registration Department [Rules 11 and 15. Appx. XI, Page 174-175 of Manual]?
33. Does the record keeper on receiving records from any officer or department for deposit in the record-room ascertain that on every document chargeable with stamp duty the head ministerial officer concerned has made the prescribed entry as to sufficiency or otherwise of the stamp borne [Rule 12, Appx XI, page 174 of the Manual]? (This question may be answered under record-room questions, in the Bihar Records Manual, 1951).

¹ "Proviso" added by No. II एम-1-10/9/2000 (असा) dated 28.2.2004.

¹ "Rule 10" subs. by No. II एम-1-10/9/2000 (असा) dated 28.2.2004.

² In Rule 11(1) words "Specified under Rule 10" deleted by No. II एम 1-10/9/2000 (असा) dated 28.2.2004.

¹ Words "Franking machine or the tax meter" added by Notifn. II एम 1-10/9/2000 (अया) dated 28.2.2004.

² "Rule 11(a)" *ins. by ibid.*

¹ *Ins.* by F.D. letter no. 2234-B dated the 19th February, 1954.

¹ *Ins.* by F.D. letter No. 2234-B dated the 19th February, 1954.

¹ *Subs.* by Bihar Stamp (Amendment) Rules, 2008 w.e.f. 12.11.2008.

¹ *Subs.* by So. No. 3/Mu-Sanshodhan-52/2005/2626 dt. 23.11.2005.

¹ Now Rules, 1954.

² Now State Bank.

¹ Now Rules, 1954.

² Now State Bank.

¹ Now State Bank.

¹ This Appendix forms a part of Government Notification No. 2232-F., dated the 19th February 1954 *i.e.* Bihar Stamp Rules, 1954.

² Now see the current rate.

¹ *Ins.* by Notif. No. So 1M1-216/2006-2587 Dated 17.9.2007

¹ Incorporated under the authority of the Government of Bihar, Finance Department, letter no-1051-F., dated the 19th January, 1950.

¹ Now State Bank.

¹ Now see the existing head of account.

¹ Now State Bank of India.

¹ Now 5 kg.

^{*} See now Section 16 of the Indian Stamp Act, 1899 (II of 1899).

^{*} See now Section 16 of the Indian Stamp Act, 1899 (II of 1899).

¹ Now Rs. 500.00 by Finance Act 32 of 1994.

² Now Rs. 1.00 by *ibid.*

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