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PART IV.

ACTS PASSED BY THE GOVERNMENT OF INDIA.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 11th day of August 1869, and was promulgated for general information in the *Gazette of India* of 14th August 1869:—

Act No. XVII. of 1869.

An Act to shorten the time for landing Cargo.

WHEREAS the Consolidated Customs' Act (No. VI. of 1863), section fifty-two, provides that if the importer, owner, or consignee of any goods (except as therein excepted), or his agent, shall not land such goods within fifteen working days after the entry of the vessel importing the same, or within such further period as the bill of lading of such vessel shall specify, the master or commander of the vessel, or the officers of customs on his application, may then carry such goods to the Custom House; And whereas it is expedient to shorten the period of fifteen working days so limited; It is hereby enacted as follows:—

1. Sections LII. LIII. and LIV. of the said Act are hereby repealed, and in lieu thereof the following shall be substituted:—

New sections substituted for sections 52, 53, and 54 of Act VI. of 1863.

“LII. If the importer, owner, or consignee of any goods (except such as shall have been declared by the master or commander as not to be landed), or the agent of such importer, owner, or consignee, shall not land such goods within such number of working days, not exceeding fifteen, after the entry of the vessel importing the same as the local Government shall from time to time appoint by notification in the official Gazette, or within such further period as the bill of lading of such vessel shall specify,

The master or commander of the vessel, or the officers of customs, on his application, may then carry such goods to the Custom House.

The officer in charge of the Custom House shall thereupon take charge of and grant receipts for such goods;

and if notice in writing shall have been given that the goods are to remain subject to a lieu for freight, primage, general average, or other charges of a stated amount, he shall hold such goods until the said charges shall be paid.

“LIII. If the cargo of any vessel, with the exception of a small quantity only of goods, shall have been landed within the period so appointed, or such further period as the bill of lading shall specify, the officers of customs

And in case of goods being landed in time, with exception of only a small quantity.

may, on the application of the master or commander of such vessel, direct that such remaining goods shall forthwith be carried in like manner to the Custom House.

"LIV. If any period earlier than the number of working days so appointed is specified in the bill of lading of such vessel for the discharge of her cargo or any part thereof, and if

Effect of not discharging cargo in any earlier period specified in the bill of lading.

the importer, owner, or consignee of such cargo, or his agent shall not land the same within such specified period, the master or commander of such vessel, or the officers of customs, on his application, may then carry such goods to the Custom House.

The officer in charge of the Custom House shall thereupon take charge of and grant receipts for such goods;

And if notice in writing shall have been given that the goods are to remain subject to a lien for freight, primage, general average, or other charges of a stated amount, he shall hold such goods until the said charges shall be paid."

2. This Act shall be read with and taken as

This Act to be read with part of the Consolidated Act VI. of 1863. Customs' Act.

WHITLEY STOKES,

Secretary to the Council of the Governor General for making Laws and Regulations.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 13th day of August 1869, and was promulgated for general information in the *Gazette of India* of 16th August 1869:—

Act No. XVIII. of 1869.

THE GENERAL STAMP ACT, 1869.

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An Act for imposing Stamp Duties on certain Instruments.

CHAPTER I.

PRELIMINARY.

- Short title. 1. This Act may be called 'The General Stamp Act, 1869.'
- Extent of Act. It extends to the whole of British India.
- Commencement of Act. And it shall come into force on the first day of January 1870.
2. On and after that day, the enactments specified in the third schedule hereto annexed shall be repealed to the extent specified in the third column of the same schedule.
3. In this Act and the first and second schedules hereto annexed, unless there be something repugnant in the subject or context,—
- Interpretation clause.
- (1). 'Affidavit' includes every declaration in writing, on oath or affirmation, made before a person authorized by law to administer an oath :
- (2). 'Award' includes every decision in writing by an arbitrator or umpire :
- (3). 'Bill of Exchange' includes a hundi and every other instrument, except a cheque, whereby a person is ordered to pay to another a specified sum of money :
- (4). 'Bill of Lading' includes every instrument signed by the owner of a ship or his agent, acknowledging the receipt of goods therein described, and undertaking to deliver them at a port and to a person therein mentioned, or indicated :
- (5). 'Bond' includes every instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be :
- (6). 'Bottomry Bond' includes every instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to prosecute her voyage :
- (7). 'Charter-party' includes every instrument (except an agreement for the hire of a tug-steamers) whereby a ship or some principal part thereof is let for the specified purposes of the charterer :
- (8). 'Cheque' includes every instrument whereby a bank, banker, or person acting as a banker, is ordered to pay on demand a specified sum of money :

(9). 'Collector' means within the limits of the towns of Calcutta, Madras, and Bombay the Collector of Calcutta, Madras, or Bombay, and, without those limits, the Collector of a District, and includes Deputy Commissioner or any officer having jurisdiction equivalent to that of a Collector of a District :

(10). 'Composition-deed' includes every instrument executed by a debtor, whereby the debtor conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors :

(11). 'Conveyance' means any instrument (except a transfer of a share in a Company or Association, a mortgage-deed, a settlement, a lease, an instrument of reconveyance of mortgaged property, a composition-deed, an instrument of gift, or an instrument of exchange, or partition-deed, where no money is paid for equality of exchange or partition) by which property is conveyed *inter vivos* :

(12). 'Counterpart' means the duplicate of a conveyance, settlement, mortgage-deed, or lease, such duplicate not being executed by the grantor, settlor, mortgagor or lessor, but by some other party to the instrument: it includes a kabūliyāt in cases where a lease has been granted :

(13). 'Dock-warrant' includes every instrument evidencing the title of any person therein named or his assign, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse, or wharf, such instrument being signed or certified by or on behalf of the company or person in whose custody such goods may be :

(14). 'Impressed' includes 'printed' and 'lithographed.'

(15). 'Lease' includes every instrument (not being a counterpart) by which one person lets, or agrees to let, or takes or agrees to take, immoveable property to or from another :

(16). 'Letter of Credit' includes every instrument by which one person requests another to give credit to the person in whose favour it is drawn :

(17). 'Letter of License' includes every agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion :

(18). 'Mortgage-deed' includes every instrument evidencing a pledge of property for securing the payment of money :

(19). 'Negotiable Instrument' includes Bills of Exchange, Promissory Notes, and Cheques :

(20). 'Notarial act' means any instrument, endorsement, note or entry made or signed by a Notary Public in the execution of the duties of his office, and includes every like instrument, endorsement, note or entry made or signed by a consul, attorney, or other person authorized by law to act as a Notary Public :

(21). 'Paper' includes vellum, parchment, or any other material on which an instrument may be written :

(22). 'Partition-deed' means any instrument whereby persons interested in immoveable property jointly, or in common, or as co-parceners, or as

members of an undivided Hindú family, divide or agree to divide such property in severalty, and includes a batwára :

(23). 'Policy of Insurance' means any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage, or liability arising from an unknown or contingent event : it does not include a policy on life :

(24). 'Power of Attorney' includes every instrument (except a proxy) empowering a person to act in the stead of the person executing it :

(25). 'Promissory Note' includes every instrument whereby the maker engages absolutely to pay a specified sum of money to another at a time therein limited, or on demand, or at sight :

(26). 'Property' means property being in British India :

(27). 'Protest' means a declaration in writing made by a Notary Public, or other person authorized to act as such, attesting the dishonour of a Bill of Exchange or Promissory Note :

(28). 'Protest of the Master of a Ship' includes every declaration of the particulars of her voyage, drawn up by him with a view to the adjustment of losses, or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship :

(29). 'Proxy' means an instrument whereby a person authorizes another to vote for him at a meeting :

(30). 'Release' includes every instrument whereby a person renounces a claim upon another person, or against any specified property :

(31). 'Respondentia-bond' includes every instrument securing a loan on the cargo laden or to be laden on board a ship, and making re-payment contingent on the arrival of the cargo at the port of destination : and

(32). 'Settlement' means any instrument (other than a Will) whereby the destination or devolution of moveable or immovable property is settled or agreed to be settled.

CHAPTER II.

STAMP DUTIES CHARGEABLE UNDER THIS ACT.

4. For every instrument mentioned in the first and second schedules hereto, and executed in British India on or after the 1st day of January 1870,

or executed out of British India on or after that day, but relating to any property within British India,

there shall be payable to the Government of India, as stamp duty, the amount indicated in the first or second schedule hereto annexed, to be the proper duty for such instrument.

5. (a).—All instruments chargeable under this Act with a duty of one anna, bills of exchange and promissory notes drawn or made out of British India, and transfers by endorsement of shares of Companies and Associations may (subject to the provisions hereinafter contained) be stamped with adhesive stamps.

By adhesive stamps.

(b).—The stamp on every other instrument chargeable under this Act shall either be impressed by impressed stamps. on the paper whereon the instrument is written or be otherwise denoted by the Collector or the Superintendent of Stamps in accordance with such rules as the Governor General of India in Council may from time to time prescribe in this behalf.

6. In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne—

1st.—In the case of any instrument mentioned in the first schedule to this Act (other than a policy of insurance, a mortgage-deed, a settlement, a conveyance, a lease, an instrument of exchange or partition-deed where money is paid for equality of exchange or partition, an appraisement or valuation, an award and a copy, duplicate or extract), by the person drawing, making, or executing such instrument :

2nd.—In the case of a policy of insurance, by the insured :

3rd.—In the case of a settlement, by the settlor :

4th.—In the case of a conveyance, mortgage-deed, or lease, by the grantee, mortgagor, or lessee :

5th.—In the case of a counterpart of a lease, by the lessor :

6th.—In the case of a partition-deed, by the parties thereto in proportion to their respective shares in the property comprised therein ; and

7th.—In the case of an exchange where money is paid for equality of exchange, by the person paying such money.

7. The duty imposed by this Act on bills of exchange shall be chargeable (a) on all bills drawn and payable in British India, (b) on all bills drawn in, but payable out of, British India, and (c) on all bills drawn out of, but accepted, or paid, or endorsed, transferred, or otherwise negotiated within British India.

8. The holder of any bill of exchange or promissory note drawn or made out of British India, and not stamped as required by this Act, shall, before he presents the same for acceptance or for payment, or endorses, transfers, or otherwise negotiates such bill or note, affix thereto the proper adhesive stamp or stamps for denoting the duty with which it is chargeable under this Act.

9. Where interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with a duty higher than that with which it would have been chargeable had no mention of interest been made therein.

10. When the consideration set forth in or the amount secured by any instrument chargeable under this Act is expressed in pounds sterling, pounds currency, francs, or dollars, such consideration or amount

shall, for the purposes of this Act, be estimated according to the following scale:—

One pound sterling or pound currency is equivalent to ten rupees.

One hundred francs are equivalent to forty rupees.

One Mexican or China dollar is equivalent to ten rupees four annas.

One Mauritius dollar is equivalent to two rupees.

11. When the amount or value of the subject-matter of any bond, mortgage-deed or settlement chargeable under this Act with an *ad valorem* stamp duty, and referred to or mentioned in section six, cannot be ascertained, the proper stamp to be borne by such instrument may be determined by the person bound under that section to bear the expense of providing the stamp:

Provided that, under such instrument, nothing shall be recoverable more than the highest amount or value for which, if stated in an instrument of the same denomination, the stamp actually used under such option would have been sufficient.

12. The whole amount secured for the payment of an annuity, or other sum payable periodically for an indefinite time, by a bond, promissory note, or mortgage-deed shall, for the purposes of this Act, be deemed to be ten times the amount of the payment calculated for one year.

Where the consideration for a conveyance is an annuity or other sum payable periodically for an indefinite time, such consideration shall, for the purposes of this Act, be deemed to be ten times the amount of the payment calculated for one year.

13. Where more instruments than one are required for the completion of any transaction involving the execution of a mortgage-deed, settlement, conveyance, or lease, the proper stamp required by this Act for such mortgage-deed, settlement, conveyance, or lease, shall be borne by the principal instrument executed in such transaction, and each of the other instruments shall bear a stamp of one rupee.

The parties may determine for themselves which of such instruments shall for the purposes of this section be deemed to be the principal instrument: Provided that, where the instruments are liable to different rates of duty under this Act, the instrument liable to the highest of such rates shall be deemed to be the principal instrument.

14. An instrument so framed as to come within two or more of the definitions in section three shall, when the instruments to which those definitions apply are liable to different rates of duty under this Act, be charged with the highest of such rates:

Provided that when any one instrument purports, for distinct considerations, to convey by way of sale, to lease, to give, or to mortgage two or more subject-matters,

or to convey by way of sale, to lease, or to give one subject-matter and to mortgage another,

such instrument shall be chargeable with the aggregate amount of the duties to which instruments effecting separately each of such conveyances, leases, gifts, or mortgages would be liable under this Act.

15. Nothing in this Act shall render the following instruments exempt from duty:—

(1). Receipt or discharge granted to a cultivator for the rent of land paying revenue to Government, or (in the Presidencies of Madras and Bombay) of *inám* lands.

(2). Receipt given for money or securities for money deposited in any Bank or in the hands of any Banker or person acting as a Banker to be accounted for:

Provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for:

Provided further, that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for, or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of or in any Company, or Association or proposed or intended Company or Association.

(3). Receipt or discharge endorsed on or contained in any instrument duly stamped according to the law in force in British India at the date of its execution, acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal money, interest, or annuity or other periodical payment, thereby secured.

(4). Transfer by endorsement of a negotiable instrument or a policy of marine insurance or of insurance against fire.

(5). Letters of hypothecation accompanying a bill of exchange.

(6). Transfers of securities of the Government of India.

(7). Bond to Government for the due performance of the duties of any salaried office.

(8). Agreement or memorandum of an agreement for or relating to the sale of goods or merchandize.

(9). Lease granted to a cultivator, unless a fine or premium be paid in consideration of such lease.

(10). Counterpart of such lease.

(11). Surrender of land executed by a cultivator to his landlord.

(12). Affidavit made for the sole purpose of enabling any person to receive any pension or charitable allowance.

(13). Copy of any paper which a public officer is by law required to make or furnish in his official capacity.

(14). Copies made for the private use only of any person having the custody of the original instrument, or of his counsel, attorney or vakil.

(15). Receipt or other instrument executed by or on behalf of Government, in cases where the Government would but for this exemption be liable to pay for the stamp thereon.

(16). Letter of cover or engagement to issue a policy of insurance:

Provided that, unless such letter or engagement bear the stamp prescribed by this Act for such policy of insurance, nothing shall be recoverable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.

16. The Governor General of India in Council may, from time to time, by order published in the *Gazette of India*, reduce or remit in the whole or any part of British India the duties chargeable under this Act on all or any of the instruments mentioned in the first and second schedules hereto annexed, or on any particular class of such instruments, or on any of the instruments belonging to such class, or on any of the instruments mentioned in the said schedules when executed or granted by or to any particular class of persons, or by or to any members of such class,

and may in like manner cancel or vary such order to the extent of the powers hereby given. Every such cancelment or variation shall be published in the *Gazette of India*.

17. Nothing in this chapter or in the schedules hereto annexed shall be deemed to affect the stamp duties chargeable under Act No. XXVI. of 1867, section six, or under any other enactment relating to stamps used in judicial proceedings.

Saving of Judicial stamp duties.

hereto annexed shall be deemed to affect the stamp duties chargeable under Act No. XXVI. of 1867, section six, or under any other enactment relating to stamps used in judicial proceedings.

CHAPTER III.

UNSTAMPED OR INSUFFICIENTLY STAMPED DOCUMENTS.

18. (a).—No instrument chargeable with stamp duty shall be received in any court of justice, or by any person having by law or consent of parties authority to receive evidence, as creating, modifying, transferring or extinguishing, or purporting to create, modify, transfer or extinguish, any right or obligation,

or as evidence in any civil proceeding, or shall be acted upon in any such court, or by any such person as aforesaid, or by any public officer,

or shall be registered by any officer acting under any law for the registration of assurances, or in any public office,

or shall be authenticated by any public officer, unless such instrument bears a stamp of a value not less than the amount of the duty with which it is chargeable under the law in force in British India at the time of its execution.

(b).—Every instrument chargeable with stamp duty shall be admitted in evidence in any criminal proceedings under Chapter XXII. of the Code of Criminal Procedure) although it may not have the stamp required by law impressed thereon or affixed thereto.

19. Subject to the provisions contained in section twenty-six, no person taking a bill of exchange or promissory note requiring a stamp under section eight, either in payment or as a security, or by purchase or

Foreign bill unstamped or with stamp uncancelled.

otherwise, shall be entitled to recover thereon, or to make the same available for any purpose, unless at the time when he so takes it, the proper stamp is affixed thereto and cancelled in manner directed by this Act.

20. When any instrument chargeable with stamp duty executed on paper not bearing the stamp required by the law in force in British India at the time of its execution is produced in a Civil court, the court, if satisfied that the omission to execute such instrument on paper bearing the proper stamp, did not arise out of any intention to evade payment of the proper duty, and on payment of such duty, or, in the case of an insufficiently stamped instrument, of the sum required to make up the full amount chargeable on such instrument,

together with a penalty of the following amount (that is to say) :—

Penalty. if the instrument is produced within one year from the date of its execution, five times, or, if it is produced after one year from such date, twenty times, such proper stamp duty or deficient portion thereof as aforesaid,

shall certify by endorsement on such instrument that the proper stamp duty has been levied thereon. Provided that no such penalty shall exceed one thousand rupees.

Such certificate shall be conclusive evidence as to the amount of stamp duty leviable on such instrument, and the said instrument shall thereupon be admissible as if originally executed on paper bearing the proper stamp.

21. (a).—An entry of every such payment showing the amount thereof shall be made in a book to be kept by the Court, and shall also be endorsed on the instrument in respect of which the payment is made, and such endorsement shall be signed by the presiding officer.

(b).—The Court shall at the end of every month make a return to the Collector of the money (if any) which it has so received, distinguishing between the sums received by way of penalty and the sums received by way of duty, stating the number and title of the suit, the name of the party from whom the money was received, and the date (if any) and description of the instrument.

(c).—The Court shall pay over all money so received to the Collector or to such person as he may from time to time appoint to receive the same.

22. If it appear to a Civil or Criminal Court that any instrument filed or exhibited in such Court was executed on unstamped or insufficiently stamped paper with the intention of evading payment of the stamp duty required by the law in force in British India at the time of its execution, the Court may impound the instrument and send it to the Collector, and he shall thereupon prosecute the offender.

Impounding unstamped instruments in civil or criminal courts.

Impounding unstamped instruments in civil or criminal courts.

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Impounding unstamped instruments in civil or criminal courts.

23. When any instrument is produced before

Impounding unstamped instruments in a public office.

any registering officer, or in any public office other than a Civil or Criminal Court, if it appear to the registering officer, or to the head of such public office that the instrument is chargeable with stamp duty under the law in force in British India at the time of its execution, but that it does not bear a stamp of a value equal to or exceeding the value of the stamp prescribed therefor by that law, he shall impound the instrument, and send it forthwith to the Collector.

24. (a).—When any instrument is produced

Powers of Collector as to unstamped or insufficiently stamped instruments.

before the Collector, otherwise than for the purpose of obtaining an adjudication under section thirty-nine, or has been sent to him under section twenty-three, he shall either proceed in accordance with the provisions of section twenty, exercising the powers thereby conferred on a civil court; or if it appear to him that the instrument was executed on unstamped, or insufficiently stamped, paper with the intention of evading payment

Prosecution.

of the proper stamp duty, he shall prosecute all the persons that have executed the said instrument, or such of them as to him may seem fit;

or if it appear to him that the instrument is properly stamped, or that it is not chargeable with stamp duty under the law in force in British India at the time of its execution, he shall certify by endorsement thereon that it is properly stamped, or that it is not so chargeable (as the case may be); and he shall thereupon return such instrument to the registering or other public officer by whom it was sent, or to the person by whom it was produced, and, subject to the provision contained in section forty, it shall be deemed to be properly stamped or not chargeable (as the case may be).

(b).—Provided that, in any case coming under

Remission of penalty.

this section, if the instrument is brought within one year from the date of its execution to the Collector, or other public officer by whom it has been sent to the Collector under section twenty-three, and if the Collector is satisfied that such instrument has not been duly stamped previously to being signed or executed by reason of accident, mistake, inadvertence, or urgent necessity, he may remit the whole or any part of the penalty prescribed by section twenty.

(c).—Provided also that, in any case coming under this section in which an instrument, other than a bill of exchange or promissory note, purports to have been executed out of British India, if the Collector is satisfied that the instrument was so executed, and also that it has been brought to him within the three months next after its arrival in British India, he shall, on payment of the duty with which such instrument would have been chargeable if executed in British India, certify by endorsement thereon that the proper stamp duty has been levied upon it.

(d).—Subject to the provision contained in section forty, such certificate shall be conclusive evidence of the amount of stamp duty leviable on the

instrument, which shall thereupon be admissible as if originally executed on paper bearing the proper stamp.

25. When the Collector elects to proceed under

Validity of instrument for which Collector levies penalty.

section twenty, he shall (if he imposes a penalty), after endorsing a certificate to that effect, return such instrument to the registering or other public officer by whom it was sent or to the person by whom it was produced.

Subject to the provision contained in section forty, the said instrument shall thereupon be deemed to have been, as valid as if it was originally executed on paper bearing the proper stamp.

In case any instrument sent or returned under

Loss of instruments sent under sections 22, 23, 21, or 25.

sections twenty-two, twenty-three, or twenty-four, or the former part of this section, be lost, destroyed, or injured during transmission, the Court or officer sending or returning the same shall not be liable for such loss, destruction, or injury.

26. (a).—When any bill of exchange, promissory note, cheque, or

Power to stamp instruments chargeable with one anna.

order for the payment of money on demand by any banker or person acting as a banker, chargeable hereunder with the duty of one anna, comes to his hands unstamped, he may affix thereto the necessary adhesive stamp, and cancel the same in the manner required by this Act, and upon so doing, may charge the duty against the person who ought to have paid the same, or deduct such duty from the sum so directed to be paid.

(b).—Such bill, note, cheque, or order shall, so far as relates to the stamp duty chargeable thereon, be valid; but this shall not relieve any person or firm from liability to the penalty which he or it may have incurred by issuing or giving the said bill, note, cheque, or order unstamped.

27. (a).—Any person, or the agent of any per-

Procedure where receipts are required.

son, from whom money exceeding in amount twenty rupees is due or claimed to be due, and who shall have paid such money, may provide a piece of paper with an adhesive stamp of one anna affixed thereto, and may require of the person entitled to such money or any agent for whom the same shall have been paid, a receipt for such money, and also the value of the said stamp.

(b).—If any one to whom money shall have

been so paid refuses to give such receipt upon demand thereof, or to pay the value of the said stamp thereon, he shall be liable for every such offence to a fine not exceeding one hundred rupees.

28. Except as provided in sections eight and

After-stamping when inadmissible.

twenty-six, no stamp shall be affixed to, or impressed on, any bill of exchange, promissory note, or any instrument

chargeable hereunder with the duty of one anna, subsequent to the execution thereof, nor shall the provisions of sections twenty and twenty-four apply to any such instrument.

CHAPTER IV.

CRIMINAL PENALTIES.

29. Any person or firm making, signing, or issuing, or, except as provided in section twenty-six, accepting, endorsing, paying, or receiving payment of any bill of exchange, promissory note, cheque, or other similar instrument liable to any of the duties hereby imposed, without the same being duly stamped,

and any person making, executing, or signing otherwise than as a witness any other instrument liable to any of such duties without the same being duly stamped,

shall, for every such offence, be liable to fine not exceeding one hundred rupees,

or, if ten times the value of the proper stamp exceeds one hundred rupees, to fine not exceeding ten times such value,

or, where an insufficient stamp has been used, if ten times the deficient amount exceeds one hundred rupees, to fine not exceeding ten times such amount.

30. Any person or firm presenting for acceptance or for payment, or accepting, paying, endorsing, transferring, or in any manner negotiating any bill of exchange or promissory note drawn or made out of British India whereon there is not such stamp as is required by this Act, shall be liable for every such offence to fine not exceeding one hundred rupees.

31. Any person or firm presenting for acceptance or payment a bill of exchange or promissory note to which an adhesive stamp has been affixed under section eight,

and any person or firm endorsing, transferring, or in any manner negotiating such bill or note,

shall, before delivering the same out of his or its hands, custody, or power, cancel the stamp so affixed,

in such manner as to show that the stamp has been made use of, and so that the same shall not admit of being used again.

Any person or firm who or which ought, as directed by this Act, to cancel such stamp in manner aforesaid, and refusing or neglecting so to do, shall be liable for every such offence to fine not exceeding one hundred rupees.

32. Any person or firm drawing or executing within British India a bill of exchange, or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on paper duly stamped as required by this Act the whole number of bills or policies of which such bill or policy purports the set to consist, shall, for every such offence, be liable to fine not exceeding one thousand rupees.

33. Whenever an adhesive stamp is used a Cancellation of adhesive stamp by maker or executant. hereinafter authorised the person making or executing the instrument to which such stamp is affixed shall, before delivering the instrument out of his hands, custody or power, cancel the stamp so used so that it cannot be used again.

Any person making or executing such instrument and failing to cancel the stamp affixed thereto in manner aforesaid shall, for every such offence, be liable to fine not exceeding one hundred rupees.

34. (a).—When any moveable or immovable property is sold, the full consideration-money directly or indirectly paid or secured, or agreed to be paid or secured, for the same, shall be truly set forth in words at length in the principal or only instrument whereby the property sold is conveyed to, or vested in, the purchaser or in any other person by his direction.

(b).—When any property is sold and conveyed subject to any mortgage, or bond, or other debt, or to any gross or entire sum of money, such debt or sum shall be deemed the consideration-money or part of the consideration-money (as the case may be) in respect whereof the duty chargeable under the first schedule to this Act shall be paid,

notwithstanding the purchaser is not or does not become personally liable for such debt or sum,

or does not agree to pay the same or to indemnify the seller against the same.

(c).—If the full consideration-money is not set forth as aforesaid, the purchaser and the seller shall each be liable to fine not exceeding five hundred rupees, and shall also pay a fine of five times the amount of the excess of duty with which such instrument would have been chargeable under this Act, if the full consideration-money had been duly set forth in such instrument, in addition to the duty actually paid for the same.

35. Any attorney, vakíl, pleader, mukhtár, or other person employed in or about the preparing of any instrument in or upon which the full consideration-money is hereby required to be truly set forth,

or employed for any of the parties thereto in anywise about or relating to the transaction there-in mentioned,

who knowingly inserts or sets forth, or causes to be inserted or set forth, in or upon any such instrument any other than the full consideration-money,

shall, for every such offence, pay a fine not less than five hundred rupees and not exceeding five thousand rupees.

Every attorney, vakíl, pleader, and mukhtár convicted under this section shall, from the date of such conviction, be disabled to practise as an attorney, vakíl, pleader, or mukhtár:

Provided that no person shall be liable to any penalty or disability under this section, unless the duty actually paid for the instrument is less than would have been payable for the same in case the consideration-money had been truly set forth as aforesaid.

36. Whoever abets within the meaning of the Indian Penal Code any offence made punishable by this Act shall be punished with the punishment hereinbefore provided for such offence.

37. All fines imposed under this Act may be recovered, if for offences committed outside the local limits of the towns of Calcutta, Madras, and Bombay, in the manner prescribed by the Code of Criminal Procedure, and if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of such towns in force for the time being.

If the case of a firm, the Magistrate imposing the fine may issue a warrant for the levy of the amount by distress and sale of any moveable property belonging to the firm, or to all or any of the members thereof.

38. Whenever an offender is sentenced to pay a fine under this Act, the convicting Magistrate may award any portion not exceeding one-half to the person on whose information the offender has been convicted.

CHAPTER V. JURISDICTION.

39. When any instrument chargeable with stamp duty under this Act, whether previously stamped or not, is presented to the Collector, and the person bringing it desires to have the opinion of that officer as to the duty with which it is so chargeable, and pays a fee of five rupees, the Collector shall assess and charge the duty to which, in his judgment, the instrument is liable; and upon payment of such duty or of such a sum as, with the duty already paid thereon, is equal to the duty so assessed and charged, and of the penalty, if any, incurred through the instrument having been executed on insufficiently stamped paper, shall certify by endorsement on such instrument that the full duty with which it is chargeable under this Act has been paid.

The instrument shall thereupon be deemed to be duly stamped and shall be receivable in evidence or otherwise in all courts and public offices as if originally executed on paper bearing the proper stamp:

Provided that nothing contained in the former part of this section shall authorize the Collector to make any such endorsement on bills of exchange, promissory notes, or instruments chargeable with the stamp duty of one anna when brought to him on unstamped or insufficiently stamped paper subsequent to the drawing or execution thereof.

40. All certificates and orders of the Collector under this Act, shall be open to revision on appeal or otherwise by the chief controlling Revenue Authority to which the Collector is subordinate.

IV.—51

Provided that no order passed on such revision shall invalidate any registration or other proceeding previously made or taken of or upon an instrument endorsed by the Collector under section twenty-four or section twenty-five.

41. (a).—The chief controlling Revenue Authority may state any case Reference to High Court. coming before it under this Act and refer such case with its own opinion thereon, if the case arise in the Presidency of Fort Saint George or the Presidency of Bombay, to the local High Court, and if it arise in any other part of British India, to the High Court at Fort William.

(b).—Every such case shall be decided by at least three Judges of the High Court to which it is referred, and in case of difference the opinion of the majority shall prevail.

(c).—If the High Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue Authority by which it was stated, to make such additions thereto or alterations therein as the Court may direct in that behalf.

(d).—The High Court upon the hearing of any such case shall decide the questions raised thereby, and shall deliver its judgment thereon, containing the grounds on which such decision is founded; and it shall send to the Revenue Authority by which the case was stated, a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Revenue Authority shall, on receiving the same, dispose of the case conformably to such judgment.

42. The chief controlling Revenue Authority may, upon petition, remit wholly or in part any penalty imposed under this Act.

43. All prosecutions in respect of any offence punishable by this Act, shall be instituted and conducted by the Collector or such other officer as the local Government generally, or the Collector specially authorises in that behalf.

44. Offences punishable under this Act may be tried within the limits of the towns of Calcutta, Madras, and Bombay by a Magistrate of Police, and beyond those limits by the Magistrate of the District or a person exercising the powers of a Magistrate (as defined in the Code of Criminal Procedure), or of a Subordinate Magistrate of the first class: Provided that, in imposing penalties under this Act, no such person shall exceed the limits of jurisdiction prescribed for him by the said Code.

CHAPTER VI. MISCELLANEOUS.

45. If any person possessing any stamped paper which has been obtained in the manner allowed by this Act or Act No. X. of 1862 (to consolidate and amend the Law relating to Stamp Duties), or any paper on which the stamp has been denoted by the Collector or the Superintendent of Stamps, does not require the same for use,

Refund in case of use-
less or spoiled stamped
paper.

or if the paper so possessed becomes spoiled or unfit for use as hereinafter mentioned,

the Collector of the District in which the paper has been purchased may, upon application made to him, within one year after such purchase, and upon delivery to him of such paper, refund the amount paid to Government for the same, whether by the applicant or any other person ;

or in case the owner of the paper so spoiled or unfit for use, desires to be supplied with stamped paper of similar or equal value, the Collector may cause such paper to be delivered to him or his agent upon payment of the value of the paper on which the new stamp or stamps shall be impressed.

46. Stamped paper and paper on which the Stamp has been denoted shall be held to be spoiled. When stamped paper shall be held to be spoiled. Superintendent of Stamps, shall be held to be spoiled or unfit for use within the meaning of section forty-five when—

by accident happening to the same before any writing thereupon has been finally signed and executed, it is rendered unfit for use ;

or when, because of some error in the drawing up or copying of any writing thereon, discovered before such writing has been finally signed and executed, it is rendered of no avail ;

or when, by reason of death or refusal of the party whose signature may be necessary to effect the transaction intended by such writing, it remains incomplete and of no avail ;

or when, by refusal of any office or trust granted by a writing thereon, it has failed of the purpose intended ;

or when, by reason of failure of consideration, the transaction intended to be effected or evidenced by a writing thereon cannot be effected or evidenced ;

or when the transaction intended to be effected by a writing thereon has been effected by some other instrument duly stamped ;

or when, in the case of a negotiable instrument, such instrument is, by reason of non-delivery to the payee or person acting in his behalf, or other cause, never brought into use ;

or when, in the case of a bill of exchange other than a bill drawn in a set, it has not been presented for acceptance or payment.

47. When in case of a sale, or an exchange upon which money is paid for equality of exchange, or a lease for a premium, the full consideration-money is not

truly set forth in the manner hereby directed, the purchaser, or the person paying money for equality of exchange, or the lessee (as the case may be), or his representative in interest, may sue for and recover back from the seller, or the person receiving such money, or the lessor (as the case may be), or his representative in interest, so much of the consideration-money as is not set forth as

aforesaid, or the whole thereof, if no part of the same is so set forth ;

And in such suit, notwithstanding anything hereinbefore contained, the conveyance, instrument of exchange, or lease shall be admissible in evidence.

48. Every Local Government shall frame rules for regulating the sale of stamps and stamped paper required by this Act or by Act No. XXVI. of 1867 (to amend the law relating to stamp duties) for determining the persons by whom such sale is to be conducted, and for fixing the remuneration of such persons within the territories subject to its control ; and may from time to time alter and add to such rules.

Such rules, alterations, and additions shall, when approved by the Governor General of India in Council, and after publication in the local official Gazette, have the force of law.

Any person appointed to sell such stamps and stamped paper, who knowingly disobeys any such rule, shall be punished with simple imprisonment for a term which may extend to six months, or with fine not exceeding five hundred rupees, or with both.

49. When an impressed stamp is used under section five to denote the amount of duty with which any instrument is chargeable, such amount shall be denoted by a single stamp, except when such amount exceeds one thousand rupees, in which case it may be denoted by two or more impressed stamps of which the aggregate amount is the amount so required :

Provided that, when a single impressed stamp of any amount less than one thousand rupees is not procurable on application to the Collector or stamp-vendor appointed under section forty-eight, it shall be lawful, on such officer making a certificate to that effect, for the person requiring such stamp to denote the amount by two or more impressed stamps, of which the aggregate amount is the amount so required.

50. When more stamped papers than one are used under section forty-nine for an instrument chargeable with stamp-duty under this Act, each paper so used shall contain a part of the instrument.

51. Every Local Government shall cause this Act and the schedules hereto annexed to be carefully translated into the principal vernacular languages of the territories subject to its control.

A full alphabetical index shall be added to every such translation, and the translation and index shall be printed and sold to the public at a price not exceeding four annas per copy.

SCHEDULE I.

Instruments chargeable with ad valorem Stamp-duties.

DESCRIPTION OF INSTRUMENTS.		PROPER STAMP DUTY.		
		If drawn singly.	If drawn in sets of two, for each part of the set.	If drawn in sets of three, for each part of the set.
		Rs. a. p.	Rs. a. p.	Rs. a. p.
1. BILL OF EXCHANGE PAYABLE OTHERWISE THAN ON DEMAND ..	{ When the amount of the Bill or Note does not exceed Rs. 100 And when the amount exceeds Rs. 100 but does not exceed ,, 200 " " 200 " " 300 " " 300 " " 600 " " 600 " " 900 " " 900 " " 1,200 " " 1,200 " " 1,500 " " 1,500 " " 2,500 For every Rs. 2,500 or part thereof in excess of Rs. 2,500 up to Rs. 10,000.. For every Rs. 5,000 or part thereof in excess of Rs. 10,000 up to Rs. 30,000.. And for every Rs. 10,000 or part thereof in excess of Rs. 30,000	0 1 0	0 1 0	0 1 0
		0 2 0	0 1 0	0 1 0
		0 3 0	0 2 0	0 1 0
		0 6 0	0 3 0	0 2 0
		0 9 0	0 5 0	0 3 0
		0 12 0	0 6 0	0 4 0
		0 15 0	0 8 0	0 5 0
		1 8 0	0 12 0	0 8 0
		1 8 0	0 12 0	0 8 0
		3 0 0	1 8 0	1 0 0
6 0 0	3 0 0	2 0 0		
3. POLICY OF INSURANCE	{ When the amount insured does not exceed Rs. 1,000..... And for every further sum of Rs. 1,000 insured, or for every part thereof	If drawn singly.		If drawn in duplicate then for each part.
		Rs. a. p.	Rs. a. p.	Rs. a. p.
		0 4 0	0 2 0	0 2 0
		0 4 0	0 2 0	0 2 0
		PROPER STAMP DUTY.		
		Rs. a. p.	Rs. a. p.	Rs. a. p.
4. *TRANSFER OF A SHARE IN A COM- PANY OR ASSOCIATION	{ When the amount paid for such share does not exceed Rs. 100 For every Rs. 100 of such amount or part thereof in excess of Rs. 100 up to Rs. 1,000 And for every Rs. 500 of the same or part thereof in excess of Rs. 1,000	0 4 0	0 4 0	0 4 0
		0 4 0	0 4 0	0 4 0
		1 4 0	1 4 0	1 4 0

NOTE.—The stamp duty chargeable on the instrument marked may be denoted by an adhesive stamp when the transfer is made by endorsement.

SCHEDULE I.—continued.

Instruments chargeable with ad valorem Stamp-duties.

DESCRIPTION OF INSTRUMENTS.		PROPER STAMP DUTY.		
		Rs.	a.	p.
5. BOND for any specified amount, other than an Administration Bond	When the amount secured does not exceed Rs. 25	0	2	0
	When such amount exceeds Rs. 25 but does not exceed Rs. 50	0	4	0
6. BOTTOMRY BOND	For every Rs. 100 or part thereof in excess of Rs. 100	0	8	0
	" " 500 " " " 1,000 " " 10,000	0	8	0
7. RESPONDENTIA BOND	" " 1,000 " " " 10,000 " " 30,000	2	8	0
	And for every Rs. 10,000 or part thereof in excess of Rs. 30,000	5	0	0
8. CUSTOMS BOND	(a). When the amount secured does not exceed Rs. 1,000	12	8	0
	(b). When such amount exceeds Rs. 1,000	{ The Stamp-duty with which a Bond for such amount is chargeable (No. 5). Five Rupees.		
9. INDEMNITY BOND	(a). When the amount secured does not exceed Rs. 3,000	{ The Stamp-duty with which a Bond for such amount is chargeable (No. 5). Sixteen Rupees.		
	(b). When such amount exceeds Rs. 3,000 or is not expressed			
10. MORTGAGE DEED, when Possession of the Property comprised therein is not given by the Mortgagor at the time of execution		{ The Stamp-duty with which a Bond for the amount secured is chargeable (No. 5).		
11. INSTRUMENT OF FURTHER CHARGE on such property, whether by Indorsement or otherwise				
12. BOND OR MORTGAGE DEED for the due execution of an office, or to account for Money received by virtue thereof	(a). When the amount secured does not exceed Rs. 3,000	{ The Stamp-duty with which a Bond for such amount is chargeable (No. 5). Sixteen Rupees.		
	(b). When such amount exceeds Rs. 3,000, or the amount is not expressed			
13. ASSIGNMENT OF ANY INTEREST SECURED BY A BOND OR MORTGAGE DEED	(a). When the amount of such interest does not exceed Rs. 3,000	{ The Stamp-duty with which a Bond for such amount is chargeable (No. 5). Sixteen Rupees.		
	(b). In any other case			
14. SETTLEMENT		{ The Stamp-duty with which a Bond for the amount or value of the property thereby settled is chargeable (No. 5).		

15. CONVEYANCE	When the amount paid or secured does not exceed Rs. 50.....
16. MORTGAGE DEED—When Possession of the Property comprised therein is given by the Mortgagor at the time of execution	When such amount exceeds Rs. 50 but does not exceed „ 100.....
	For every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000
	„ „ 500 „ „ 1,000 „ 10,000
	„ „ 1,000 „ „ 10,000 „ 30,000
	„ „ 10,000 „ „ 30,000 „ 1,00,000
17. INSTRUMENT OF FURTHER CHARGE on such Property, whether by Indorsement or otherwise	„ „ 20,000 „ „ 1,00,000

Rs.	a.	p.
0	8	0
1	0	0
1	0	0
5	0	0
5	0	0
50	0	0
75	0	0

18. INSTRUMENT OF EXCHANGE OR PARTITION OF IMMOVEABLE PROPERTY when money is paid for equality of Exchange or Partition.....

{ The Stamp-duty with which a conveyance for the amount so paid is chargeable (No. 15), in addition to the Stamp-duty with which an instrument of exchange of immoveable property or a partition-deed is chargeable under Schedule II.

19. LEASE
- (a). Where the lease is expressed to be for a term of less than one year.....
 - (b). Where the lease is expressed to be for a term of not less than one year but not more than three years
 - (c). Where the lease is expressed to be for a term exceeding three years, or where no term is expressed
 - (d). Where the lease is granted in consideration of a fine or premium, and where no rent is reserved.....
 - (e). Where the lease is granted in consideration of a fine or premium, and also of a rent

{ The Stamp-duty with which a Bond (No. 5) for the total amount payable under such lease is chargeable.

{ The Stamp-duty with which a Bond for the total amount payable under such lease during the first year of the term is chargeable.

{ The Stamp-duty with which a conveyance for the total amount payable under such lease during the first year of the term is chargeable.

{ The Stamp-duty with which a conveyance for the amount so paid is chargeable.

{ The Stamp-duty with which a conveyance for the amount of the fine or premium is chargeable, in addition to the Stamp-duty with which the lease would be chargeable in case no such fine or premium had been paid.

20. SURRENDER OF LEASE.....
- (a). Where the amount of Stamp-duty chargeable on the lease does not exceed Rs. 16
 - (b). In any other case

{ The Stamp-duty with which the lease is chargeable (No. 19).

{ Sixteen Rupees.

SCHEDULE I.—continued.

Instruments chargeable with ad valorem Stamp duties.

DESCRIPTION OF INSTRUMENTS.		PROPER STAMP DUTY.
21. APPRAISEMENT OR VALUATION—		
Of any property or of any interest therein	(a). Where the amount of such appraisement or valuation does not exceed Rs. 500	} Eight Annas.
Or of the annual or monthly value thereof		
Or of any repairs wanted	(b). Where it exceeds Rs. 500	} One Rupee.
Or of the materials used or to be used in any building		
Or of any artificer's work		
22. AWARD	(a). Where the amount or value of the property in dispute expressed in such award does not exceed Rs. 500	} Eight Annas.
	(b). Where such amount or value exceeds Rs. 500, or where no amount or value is expressed in the award	} One Rupee.
23. COPY, DUPLICATE, OR EXTRACT, attested to be a true copy, duplicate, or extract	(a). If the duty chargeable on the original does not exceed Rs. 5, or if no duty is chargeable on the original	} Eight Annas.
	(b). If the duty chargeable on the original exceeds Rs. 5 but does not exceed Rs. 20	} One Rupee.
	(c). If such duty exceeds Rs. 20 but does not exceed Rs. 50	} Two Rupees.
	(d). If such duty exceeds Rs. 50	} Four Rupees.

Table showing the Stamp-duty chargeable under this Schedule on any Bill of Exchange or Promissory Note, the amount of which does not exceed Rs. 2,00,000.

When the amount exceeds but does not exceed		PROPER STAMP DUTY.					
		If drawn singly.		If drawn in sets of two, for each part of the set.		If drawn in sets of three, for each part of the set.	
Rs.	Rs.	Rs.	a.	Rs.	a.	Rs.	a.
100	100	0	1	0	1	0	1
200	200	0	2	0	1	0	1
300	300	0	3	0	2	0	1
600	600	0	6	0	3	0	2
900	900	0	9	0	5	0	3
1,200	1,200	0	12	0	6	0	4
1,500	1,500	0	15	0	8	0	5
2,500	2,500	1	8	0	12	0	8
5,000	5,000	3	0	1	8	1	0
7,500	7,500	4	8	2	4	1	8
10,000	10,000	6	0	3	0	2	0
15,000	15,000	9	0	4	8	3	0
20,000	20,000	12	0	6	0	4	0
25,000	25,000	15	0	7	8	5	0
30,000	30,000	18	0	9	0	6	0
40,000	40,000	24	0	12	0	8	0
50,000	50,000	30	0	15	0	10	0
60,000	60,000	36	0	18	0	12	0
70,000	70,000	42	0	21	0	14	0
80,000	80,000	48	0	24	0	16	0
90,000	90,000	51	0	27	0	18	0
1,00,000	1,00,000	60	0	30	0	20	0
1,10,000	1,10,000	66	0	33	0	22	0
1,20,000	1,20,000	72	0	36	0	24	0
1,30,000	1,30,000	78	0	39	0	26	0
1,40,000	1,40,000	84	0	42	0	28	0
1,50,000	1,50,000	90	0	45	0	30	0
1,60,000	1,60,000	96	0	48	0	32	0
1,70,000	1,70,000	102	0	51	0	34	0
1,80,000	1,80,000	108	0	54	0	36	0
1,90,000	1,90,000	114	0	57	0	38	0
2,00,000	2,00,000	120	0	60	0	40	0

SCHEDULE I.--continued.

Table showing the Stamp-duty chargeable under this Schedule on Bonds for any sum not exceeding Rs. 4,00,000.

When such sum exceeds		but does not exceed		PROPER STAMP DUTY.	
				Rs.	a.
Rs. ....	....	Rs. 25	0	2	
25	....	50	0	4	
50	....	100	0	8	
100	....	200	1	0	
200	....	300	1	8	
300	....	400	2	0	
400	....	500	2	8	
500	....	600	3	0	
600	....	700	3	8	
700	....	800	4	0	
800	....	900	4	8	
900	....	1,000	5	0	
1,000	....	1,500	7	8	
1,500	....	2,000	10	0	
2,000	....	2,500	12	8	
2,500	....	3,000	15	0	
3,000	....	3,500	17	8	
3,500	....	4,000	20	0	
4,000	....	4,500	22	8	
4,500	....	5,000	25	0	
5,000	....	5,500	27	8	
5,500	....	6,000	30	0	
6,000	....	6,500	32	8	
6,500	....	7,000	35	0	
7,000	....	7,500	37	8	
7,500	....	8,000	40	0	
8,000	....	8,500	42	8	
8,500	....	9,000	45	0	
9,000	....	9,500	47	8	
9,500	....	10,000	50	0	
10,000	....	11,000	52	8	
11,000	....	12,000	55	0	
12,000	....	13,000	57	8	
13,000	....	14,000	60	0	
14,000	....	15,000	62	8	
15,000	....	16,000	65	0	
16,000	....	17,000	67	8	
17,000	....	18,000	70	0	
18,000	....	19,000	72	8	
19,000	....	20,000	75	0	
20,000	....	21,000	77	8	
21,000	....	22,000	80	0	
22,000	....	23,000	82	8	
23,000	....	24,000	85	0	
24,000	....	25,000	87	8	
25,000	....	26,000	90	0	
26,000	....	27,000	92	8	
27,000	....	28,000	95	0	
28,000	....	29,000	97	8	
29,000	....	30,000	100	0	
30,000	....	40,000	112	8	
40,000	....	50,000	125	0	
50,000	....	60,000	137	8	
60,000	....	70,000	150	0	
70,000	....	80,000	162	8	
80,000	....	90,000	175	0	
90,000	....	1,00,000	187	8	

SCHEDULE I.—*continued.*

Table showing the Stamp-duty chargeable under this Schedule on Bonds for any sum not exceeding Rs. 4,00,000—concluded.

When such sum exceeds		but does not exceed		PROPER STAMP DUTY.	
				Rs.	a.
Rs. 1,00,000	.....	Rs. 1,10,000	200	0
1,10,000	.....	1,20,000	212	8
1,20,000	.....	1,30,000	225	0
1,30,000	.....	1,40,000	237	8
1,40,000	.....	1,50,000	250	0
1,50,000	.....	1,60,000	262	8
1,60,000	.....	1,70,000	275	0
1,70,000	.....	1,80,000	287	8
1,80,000	.....	1,90,000	300	0
1,90,000	.....	2,00,000	312	8
2,00,000	.....	2,10,000	325	0
2,10,000	.....	2,20,000	337	8
2,20,000	.....	2,30,000	350	0
2,30,000	.....	2,40,000	362	8
2,40,000	.....	2,50,000	375	0
2,50,000	.....	2,60,000	387	8
2,60,000	.....	2,70,000	400	0
2,70,000	.....	2,80,000	412	8
2,80,000	.....	3,00,000	425	0
3,00,000	.....	3,10,000	437	8
3,10,000	.....	3,20,000	450	0
3,20,000	.....	3,30,000	462	8
3,30,000	.....	3,40,000	475	0
3,40,000	.....	3,50,000	487	8
3,50,000	.....	3,60,000	500	0
3,60,000	.....	3,70,000	512	8
3,70,000	.....	3,80,000	525	0
3,80,000	.....	3,90,000	537	8
3,90,000	.....	4,00,000	550	0

Table showing the Stamp Duty chargeable under this Schedule on any Conveyance the consideration-money set forth in which does not exceed Rs. 4,00,000.

When the amount of such consideration-money exceeds		but does not exceed		PROPER STAMP DUTY.	
				Rs.	a.
Rs. ....	.....	Rs. 50	0	8
50	.....	100	1	0
100	.....	200	2	0
200	.....	300	3	0
300	.....	400	4	0
400	.....	500	5	0
500	.....	600	6	0
600	.....	700	7	0
700	.....	800	8	0
800	.....	900	9	0
900	.....	1,000	10	0
1,000	.....	1,500	15	0
1,500	.....	2,000	20	0
2,000	.....	2,500	25	0
2,500	.....	3,000	30	0
3,000	.....	3,500	35	0
3,500	.....	4,000	40	0
4,000	.....	4,500	45	0
4,500	.....	5,000	50	0
5,000	.....	5,500	55	0
5,500	.....	6,000	60	0
6,000	.....	6,500	65	0
6,500	.....	7,000	70	0
7,000	.....	7,500	75	0
7,500	.....	8,000	80	0

SCHEDULE I.—*continued.*

Table showing the Stamp Duty, chargeable under this Schedule on any Conveyance the consideration-money set forth in which does not exceed Rs. 4,00,000.—concluded.

When the amount of such consideration money exceeds		but does not exceed		PROPER STAMP DUTY.	
Rs.		Rs.		Rs.	a.
8,000	.....	8,500		85	0
8,500	.....	9,000		90	0
9,000	.....	9,500		95	0
9,500	.....	10,000		100	0
10,000	.....	11,000		105	0
11,000	.....	12,000		110	0
12,000	.....	13,000		115	0
13,000	.....	14,000		120	0
14,000	.....	15,000		125	0
15,000	.....	16,000		130	0
16,000	.....	17,000		135	0
17,000	.....	18,000		140	0
18,000	.....	19,000		145	0
19,000	.....	20,000		150	0
20,000	.....	21,000		155	0
21,000	.....	22,000		160	0
22,000	.....	23,000		165	0
23,000	.....	24,000		170	0
24,000	.....	25,000		175	0
25,000	.....	26,000		180	0
26,000	.....	27,000		185	0
27,000	.....	28,000		190	0
28,000	.....	29,000		195	0
29,000	.....	30,000		200	0
30,000	.....	40,000		250	0
40,000	.....	50,000		300	0
50,000	.....	60,000		350	0
60,000	.....	70,000		400	0
70,000	.....	80,000		450	0
80,000	.....	90,000		500	0
90,000	.....	1,00,000		550	0
1,00,000	.....	1,20,000		625	0
1,20,000	.....	1,40,000		700	0
1,40,000	.....	1,60,000		775	0
1,60,000	.....	1,80,000		850	0
1,80,000	.....	2,00,000		925	0
2,00,000	.....	2,20,000		1,000	0
2,20,000	.....	2,40,000		1,075	0
2,40,000	.....	2,60,000		1,150	0
2,60,000	.....	2,80,000		1,225	0
2,80,000	.....	3,00,000		1,300	0
3,00,000	.....	3,20,000		1,375	0
3,20,000	.....	3,40,000		1,450	0
3,40,000	.....	3,60,000		1,525	0
3,60,000	.....	3,80,000		1,600	0
3,80,000	.....	4,00,000		1,675	0

SCHEDULE II.

Instruments chargeable with fixed Stamp-duties.

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
1.—BILL OF EXCHANGE, PROMISSORY NOTE, CHEQUE OR ORDER for the payment on demand of an amount exceeding twenty rupees.	} One Anna.*
2.—LETTER OF CREDIT	
3.—AGREEMENT OR MEMORANDUM OF AN AGREEMENT relating to the sale of any Government Security, share in a Company or Association, or Bill of Exchange.	
4.—CERTIFICATE OR OTHER DOCUMENT purporting to denote the right or title of the holder thereof, or any other person, either to any shares, scrip, or stock in or of any Company or Association, or proposed Company or Association, or to become proprietor of shares, scrip, or stock in or of any such Company or Association.	
5.—NOTE OR MEMORANDUM written in any book or written on a separate paper, whereby any account, debt, or demand, or any part of any account, debt, or demand therein specified, and amounting to twenty rupees or upwards, is expressed to have been balanced, or is acknowledged to be due.	
6.—SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel.	
7.—RECEIPT OR DISCHARGE given for or upon the payment of money, or delivery of goods, in satisfaction of a debt, the amount or value of which money or goods exceeds twenty rupees.	
8.—PROXY to vote at any one meeting of— (a.)—Members of a Company or Association whose stock or funds is or are divided into shares and transferable. (b.)—Municipal Commissioners. (c.)—Justices of the Peace, being a body corporate. (d.)—Proprietors, members or contributors to the funds of any institution.	
9.—BILL OF LADING	
10.—DOCK WARRANT ... ..		} Four Annas.
11.—ANY AGREEMENT OR MEMORANDUM OF AN AGREEMENT not otherwise provided for by this Act. Provided that where two or more letters are offered in evidence to prove any agreement between the parties who shall have written such letters, it shall be sufficient if any one of such letters shall be stamped as an agreement.	
12.—NOTICE OF PROTEST by the Master of a ship	} Eight Annas.
13.—POWER-OF-ATTORNEY to present for registration— (a.)—A single instrument. (b.)—Any number of instruments required for the completion of a single transaction.	
14.—AFFIDAVIT not made for the immediate purpose of being produced in any Court.	} One Rupee.
15.—COLLATERAL INSTRUMENT not otherwise provided for by this Schedule ...	
16.—COUNTERPART OF ANY INSTRUMENT chargeable with Stamp Duty under this Act: Provided that the counterpart shall not be available unless the Collector or such other officer as he may authorize in that behalf shall certify that the proper Stamp-duty on the original instrument has been paid. Such certificate shall be endorsed on the counterpart on the same being produced together with the original instrument, and on the whole being duly executed and duly stamped in other respects	
17.—INSTRUMENT OF DISSOLUTION OF PARTNERSHIP	} Two Rupees.
18.—POWER-OF-ATTORNEY for the performance of a single act when the value of the matter to be dealt with does not exceed five hundred rupees.	
19.—POWER-OF-ATTORNEY for the performance of a single act when the value of the matter to be dealt with exceeds five hundred rupees.	
20.—BOND OR MORTGAGE-DEED executed as a collateral security for the performance of any act where such performance is secured by some instrument previously executed on stamped paper in accordance with the law in force in British India at the time of its execution.	
21.—INSTRUMENT EVIDENCING AN AGREEMENT to secure the repayment on or before the expiration of three months from the date of such instrument of a loan made upon the deposit of title-deeds or other valuable security.	

* This duty may be denoted by an adhesive stamp.

SCHEDULE II.—concluded.

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
22.—CHARTER PARTY	} Two Rupees.
23.—NOTARIAL ACT	
24.—PROTEST OF A BILL OF EXCHANGE OR PROMISSORY NOTE	
25.—PROTEST OF THE MASTER OR OWNER OF A SHIP	} Four Rupees.
26.—INSTRUMENT OF CO-PARTNERSHIP	
27.—RE-CONVEYANCE OF MORTGAGED PROPERTY when the original Mortgage-deed has been stamped in accordance with the law in force in British India at the time of its execution.	} Eight Rupees.
28.—COMPOSITION-DEED	
29.—LETTER OF LICENSE	
30.—RELEASE	} Sixteen Rupees.
31.—INSTRUMENT PURPORTING TO CONFER AN AUTHORITY TO ADOPT	
32.—POWER-OF-ATTORNEY not otherwise provided for by this Schedule	} One hundred Rupees.
33.—ARTICLES OF ASSOCIATION of a Company	
34.—MEMORANDUM OF ASSOCIATION of a Company	} Five hundred Rupees.
35.—APPOINTMENT in execution of a power, whether of Trustees, or of property moveable or immoveable, where made by any writing not being a Will.	
36.—DECLARATION OF ANY USE OR TRUST of or concerning any property, moveable or immoveable, where made by any writing not being a Will.	
37.—INSTRUMENT OF GIFT OF IMMOVEABLE PROPERTY	} One hundred Rupees.
38.—INSTRUMENT OF EXCHANGE OF IMMOVEABLE PROPERTY where no money is paid or agreed to be paid for equality of exchange.	
39.—PARTITION-DEED relating to immoveable property where no money is paid or agreed to be paid for equality of exchange.	} Five hundred Rupees.
40.—PETITION FOR LEAVE TO FILE A SPECIFICATION OF AN INVENTION, or for the extension of the term of the exclusive privilege of making, using, or selling such invention in India.	
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SCHEDULE III.

Enactments repealed by Section 2.

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Act XIV. of 1840.... ..	An Act for rendering a written memorandum necessary to the validity of certain promises and engagements by extending to the territories of the East India Company, in cases governed by English law, the provisions of the Stat. 9 Geo. IV., cap. XIV.	Section 8.
„ XVIII. of 1856.....	An Act relating to the administration of the public revenues in the Town of Calcutta.	So much of the preamble as relates to stamp duty, and section 2.
„ XIX. of 1858	An Act to provide for the authentication of stamped paper issued from the Stamp Office in Calcutta.	The whole.
„ XLI. of 1858.....	An Act to amend Regulation X. 1829, of the Bengal Code (for the collection of stamp duties).	The whole.
„ XV. of 1859.	An Act for granting exclusive privileges to inventors.	Section 37.
„ X. of 1862.... ..	An Act to consolidate and amend the law relating to stamp duties.	Sections 1 to 25, both inclusive, sections 27, 28, 29, sections 34 to 57, both inclusive, and schedule A.
„ XXVI. of 1867.... ..	An Act to amend the law relating to stamp duties.	Section 5.

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WHITLEY STOKES,

Secretary to the Council of the Governor General
 for making Laws and Regulations.

ACTS PASSED BY THE GOVERNMENT OF BOMBAY.

The following Act of the Governor of Bombay in Council received the assent of the Right Honourable the Governor on the 15th July 1869, and the assent of His Excellency the Governor General on the 6th August 1869, and is published for general information:—

BOMBAY.

Act No. V. of 1869.

An Act to authorize the destruction of Useless Records in the Courts in the Province of Sind.

WHEREAS it is desirable that authority should be given for the destruction of useless records in the Courts of Criminal and Civil Jurisdiction in the Province of Sind, and that the power of ordering the destruction of such records should be conferred on the Judge of the Sudder Court in Sind; It is enacted as follows:—

I. It shall be lawful for the Judge of the Sudder Court to make rules for the destruction of Useless Records in the Courts in Sind. the Sudder Court in Sind, by any rules to be from time to time made by the said Judge, to order the destruction, after such periods and with such reservations as may be prescribed by Government, of such records and papers belonging to or being in the said Sudder Court or in the Courts of Civil and Criminal Judicature subordinate to the said Sudder Court, or any of them, as the said Judge may consider useless or unworthy of permanent record, and such records and papers shall accordingly be destroyed, any Regulation, Act, or Law to the contrary notwithstanding.

By order of the Right Honourable the Governor in Council,

JOHN JARDINE,

Acting Under-Secretary to Government.

Bombay Castle, 16th August 1869.