

H.P. Govt. Notifications issued under sub-section (1) of Section 9 of Indian Stamp Act, 1899 regarding exemption from the payment of stamp duty.

Shimla-4, the 11th April, 1957

No.101-280/56.-In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (11 of 1899) as applied to Himachal Pradesh read with Government of India Ministry of States Not. No.104-J., dated the 24th August, 1950, the Lieutenant Governor, Himachal Pradesh, is pleased to remit, w.e.f. the date of issue of this notification stamp duty chargeable under Article 4 of the said Act in respect of affidavits to be filed by the displaced persons in connection with their claims, allotments etc. in the offices and Courts of Himachal Pradesh Administration.

(R.H.P. dated 20.4.1957, Page 210)

Simla-4, the 4th March, 1958

No.R.22-939/57.-In exercise of the powers conferred upon him by section 9 of the Indian Stamp Act, 1899 (II of 1899), the Lieutenant Governor, Himachal Pradesh, is pleased to remit the stamp duty chargeable under Article 48 of Schedule I-A to the Indian Stamp Act, as amended in its application to Himachal Pradesh, in respect of power of attorney executed by Mandi Rock Salt Nomines in favour of their agents from the date of issue of the notification.

(R.H.P. dt. 15-3-1958, p.269)

Simla-4, the 24th May, 1960

No.14-7/60 Rev.I.-In exercise of the powers conferred upon him by section 9 of the Indian Stamp Act, 1899 (II of 1899) read with Government of India, Ministry of States, Not No.104-J, dated the 24th August, 1950, the Lieutenant Governor, Himachal Pradesh is pleased to remit stamp duty chargeable on loan agreements executed by the Societies and other bodies registered under the Societies Registration Act (Act XXI of 1860) in favour of the All India Khadi and Village Industries¹[Commission].

(R.H.P., dt. 18-6-1960, p.611)

1. Sub. for 'Board' vide Not.No.14-7/60-Rev.I., dt. 20-8-1960 published in R.H.P. dt, 10-9-p.837

Simla-4, the 18th January, 1963

No.17-4/62-Rev.I.-In exercise of the powers conferred upon him by section 9 of the Indian Stamp Act, 1899 (II of 1899) read with the Government of India, Ministry of States, Notification No.104-J., dated the 24th August, 1950, the Lieutenant Governor, Himachal Pradesh is pleased to remit the stamp duty chargeable in respect of the documents or copies that may be filed in connection with the reconstruction of records of the Courts/Offices of Compensation Officer, Mandi and Magistrate 1st Class (T.O.) Mandi, provided that the Court/Office concerned is satisfied that the documents when originally filed bore the requisite Stamp Duty.

(R.H.P., dt. 9-3-1963, p.149)

Simla-4, the 1st February, 1965

No.17-8/62-Rev.I.-In exercise of the powers conferred by section 9 of the Indian Stamp Act, 1899 (II of 1899) read with the Government of India, the then Ministry of States, Notification No.104-J., dated the 24th August, 1950, the Lieutenant Governor, Himachal Pradesh, is pleased to remit the stamp duty chargeable in respect of contracts of apprenticeship executed under section 4(1) (a) of the apprentices Act, 1961.

(R.H.P. dated 27.3.1965, P. 125)

Simla-4, the 7th June, 1965

No.17-8/62-Rev.I.-In exercise of the powers conferred by section 9 of the Indian Stamp Act, 1899 (II of 1899) read with the Government of India, the then Ministry of States, Notification No.104-J.,

dated the 24th August, 1950, the Lieutenant Governor, Himachal Pradesh is pleased to remit the stamp duty chargeable under the said Act on transfer deeds in respect of Government of India 4½ 10 years Defence Certificates executed in the Union Territory of Himachal Pradesh.

(R.H.P., dt. 3-7-1965, p.278-79)

Simla-4, the 21st June, 1965.

No.17-4/62-Rev.I.-In exercise of the powers conferred by section 35 of the Court Fees Act, 1870 (Act No.7 of 1870) and section 9 of the Indian Stamp Act, (Act No.II of 1899) as applicable in Himachal Pradesh, the Administrator (Lieutenant Governor), Himachal Pradesh is pleased to order to remit the court fees payable and the stamp duty leviable in respect of documents or copies which may be required to be filed before all the Civil and Criminal Courts (including Appellate and Revisional Courts) at Mandi, in connection with the reconstruction of the records burnt in the fire, which broke out in March, 1964, in the General Record Room. This remission shall also be applicable in the cases of Compensation Officer's Court, Mandi District;

Provided that the Court concerned is satisfied that the documents or copies when originally filed bore the requisite court fee or stamp duty.

This shall take effect from the date of publication in the Official Gazette.

(R.H.P., dt. 3-7-1965, p.279)

Simla-4, the 16th August, 1965

No.17-2/65-Rev.I.-In exercise of the powers conferred upon him by section 9 of the Indian Stamp Act, 1899 (II of 1899) read with the Government of India, Ministry of States, Notification NO.104-J., dated the 24th August, 1950, the Lieutenant Governor, Himachal Pradesh, is pleased to remit the stamp duty chargeable in respect of the Bonds executed in connection with the grant of Housing subsidy to the Scheduled Castes/Tribes granted by the Welfare Department, Himachal Pradesh under the scheme "Grant of Housing subsidy to the Scheduled Castes/Tribes for the construction/repair of Houses".

(R.H.P., dt.30-10-1965, p.394)

Simla-4, the 16th September, 1966

No.14-18/60-Rev. I.-In continuation of this Department Notification of even number, dated the 22nd April, 1963 and in exercise of the powers conferred by section 9 of the Indian Stamp Act, 1899 (II of 1899) read with the Government of Indian, Ministry of States, Notification No.104-J, dated the 24th August, 1950, the Lieutenant Governor, Himachal Pradesh, is pleased to remit in whole of Himachal Pradesh the stamp duty chargeable on the documents to be executed by the Industrialists in connection with the loans advanced to them by the Punjab Financial Corporation for a further period till the end of the Fourth Five Year Plan.

(R.H.P., dt.8-10-1966, p.445)

Simla-4, the 24th November, 1966

No.14-18/60-Rev. I.-In exercise of the powers conferred by section 9 of the Indian Stamp Act, 1899 (II of 1899) read with the Government of India, Ministry of States, Notification No.104-J., dated the 24th August, 1950, the Lieutenant Governor, Himachal Pradesh, is pleased to remit in whole of Himachal Pradesh the stamp duty chargeable under the said Act, on bonds, mortgage bonds and security bonds which may be executed by the Indian Nationals returning from Burma, in connection with business loans granted to them by State Government.

(R.H.P., dt. 17-6-1967, p.205)

Simla-2, the 22nd November, 1967

No.14-18/60-Rev. I.-In exercise of the powers conferred by section 9 of the Indian Stamp Act, 1899 (Act II of 1899) read with the Government of India, Ministry of States, Notification No.104-J, dated the 24th August, 1950, the Lieutenant Governor, Himachal Pradesh, is pleased to remit in whole of Himachal Pradesh the stamp duty chargeable under the said Act on the documents to be executed by the "United Nations Children's Funds" in connection with their official transactions.

(R.H.P. dt. 16th August, 1969, p.728)

Simla-2, the 22nd November, 1967

No.14-18/60-Rev. I.-In supersession of this Department notification of even number, dated the 16th September, 1966 and in exercise of the powers conferred by section 9 of the Indian Stamp Act, 1899 (Act 11 of 1899) read with the Govt. of India Ministry of States, Notification No. 104-J, dated the 24th August, 1950, the Lieutenant Governor, Himachal Pradesh, is pleased to remit in whole of Himachal Pradesh, the stamp duty chargeable on the documents to be executed by the Industrialists in connection with the loans advanced to them by the Himachal Pradesh Financial Corporation for the period till the end of the Fourth Five Year Plan.

(R.H.P. dt.the 16th August, 1969 p.728)

Simla-2, the 8th October, 1970

No.5-4/70-Rev. I.-In exercise of the powers vested in him under section 9 of the Indian Stamp Act, 1899 (II of 1899) read with Government of India, Ministry of States Notification No.104-J, dated the 24th August, 1950 and all other powers enabling him in this behalf, the L.G., H.P. is pleased to remit w.e.f. 23rd April, 1970, in whole of Himachal Pradesh the stamp duty chargeable on affidavits filed before the Commission of Inquiry into the incidents of April 6, 1970 in New Delhi in connection with the Samyukta Socialist Party demonstration.

(R.H.P. dated 24-10-1970, p.932)

Simla-2, the 6th July, 1973

No.5-6/73-Rev. I.-In exercise of the powers vested in him under section 9 of the Indian Stamp Act, 1899 (2 of 1899), and all other powers enabling him in this behalf, the Governor, Himachal Pradesh, is pleased to remit the stamp duty payable in respect of the documents of sales etc., that may be presented to the Registrar/Sub-Registrar, Simla, in connection with the reconstruction of registration records, burnt in fire which broke out in December, 1972, in the office of the Deputy Commissioner, Simla, provided that the Registrar/Sub-Registrar is satisfied that the documents when originally presented for registration before the requisite stamp duty-

(R.H.P. dt. the 25th August, 1973, p.1215)

Simla-2, the 1st Feb. 1962

No.14-18/60-Rev. I.-In exercise of the powers conferred upon him by section 9 of the Indian Stamp Act, 1899 (II of 1899) read with the Govt. of India, Ministry of State Notification, No.104-J, dated the 24th August, 1950, the Lieutenant Governor, Himachal Pradesh, is pleased to remit the Stamp duty chargeable on loan agreements and mortgage deeds executed by the Cottage and small Scale industrialists in connection with the loans advanced under the Punjab State aid to Industries, Act, 1935, as applied to Himachal Pradesh.

Simla-2, the 7th November, 1970

No.14-2/60-Rev. I.-In exercise of the powers conferred upon him by section 9 of the Indian Stamp Act, 1899 (II of 1899) read with the Government of India, Ministry of States Notification No.104-J, dated the 24th August, 1950 and all other powers enabling him in this behalf, the Lieutenant Governor,

Himachal Pradesh is pleased to remit, in H.P. the stamp duty chargeable under the said Act on the loan agreements executed by the Himachal Pradesh Khadi and Village Industries Board in favour of the Khadi and Village Industries Commission.

Simla-2, the 3rd March, 1972

No.5-4/71-Rev. I.-In exercise of the powers conferred upon him by section 9 of the Indian Stamp Act, 1899 (II of 1899), as in force in the State of Himachal Pradesh, and all other powers enabling him in this behalf, the Governor, Himachal Pradesh is pleased to remit in the whole of Himachal Pradesh, the Stamp duty chargeable under the said Act on any instrument executed in respect of mortgage deeds by the small/marginal farmers/Agricultural labourers for loans borrowed from the Commercial Banks provided such loans are recommended by the Small Farmer Development Agency and Marginal Farmer and Agricultural Labourers Agency.

Simla-2, the 17th July, 1972

No.5-11/72-Rev. I.-In exercise of the powers vested in him under Section 9 of the Indian Stamp Act, 1899 (II of 1899) and all other powers enabling him in this behalf, the Governor, Himachal Pradesh is pleased to remit in whole of Himachal Pradesh the stamp duty payable on affidavits filed by the Pong Dam Oustees before the Allotting Authority in connection with the allotment of land for their temporary shelter in Kangra District.

Simla-2, the 9th September, 1972

No.5-18/72-Rev.I.-In exercise of the powers conferred upon him by section 9 of the Indian Stamp Act, 1899 (II of 1899), as in force in the State of Himachal Pradesh and all other powers enabling him in this behalf, the Governor, Himachal Pradesh is pleased to remit the stamp duty chargeable, under the said Act on the Himachal Pradesh State Electricity Board Loan Bonds, 1984 for Rupees one Crore only to be floated by the Board, in the whole of Himachal Pradesh.

2. This issues with the prior concurrence of the Finance Department vide their Dy. No.1454A, dated 7th September, 1972.

Simla-2, the 9th October, 1972

No.5-5/70-Rev.I.-In exercise of the powers conferred by section 9 of the Indian Stamp Act, 1899 (II of 1899) as in force in the State of Himachal Pradesh and all other powers enabling him in this behalf, the Governor, H.P. is pleased to remit in the whole of Himachal Pradesh, the Stamp Duty chargeable under Article 40 clause (b) of Schedule I-A to the said Act on mortgage deeds to be executed by the beneficiaries of loans under the low Income Group Housing Scheme and for the purchase of houses built under the said scheme but same should be duly registered.

Simla-2, the 24th April, 1973

No.5-7-/70-Rev.A.-In exercise of the powers conferred by clause(a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (Central Act 2 of 1899) and all others powers enabling him in this behalf, the Governor of Himachal Pradesh is pleased to remit the Stamp duty chargeable on the instruments of Mortgage Deeds executed in favour of the Life Insurance Corporation of Indian, for the loans granted upto Rs.50,000/- (Rupees Fifty thousand only) for the construction of house or extension or purchase thereof under the Own Your Home Scheme run by the Insurance Corporation in the whole of the State of Himachal Pradesh with immediate effect.

Simla-2, the 22nd December, 1973

No.5-18/72-Rev.I.-In exercise of the powers conferred upon him by section 9 of the Indian Stamp Act, 1899 (II of 1899), as in force in the State of Himachal Pradesh and all other powers enabling him in this behalf, the Governor, Himachal Pradesh is pleased to remit the stamp duty chargeable, under the said Act on the documents of mortgage without possession executed by the Himachal Pradesh State Electricity Board in favour of the life Insurance Corporation of India in connection with the loans taken by the Himachal Pradesh State Electricity Board for schemes relating to rural electrification including trasmission and energising of tube-wells, in Himachal Pradesh, with immediate effect.

2. This issues with the prior concurrence of the Finance Department vide their Dy. No.3357 dated 20-12-1973.

Simla-2, the 31th August, 1979

No.5-4/71-Rev.I.-In exercise of the powers conferred upon him by section 9 of the Indian Stamp Act, 1899 (II of 1899) as in force in the State of Himachal Pradesh, and all other powers enabling him in this behalf, the Governor, Himachal Pradesh is pleased to remit stamp duty chargeable in the Himachal Pradesh under the said Act, on any instrument in respect of mortgage/hypothecation of land for loan upto Rs.5,000 (five thousand) to be executed by the Small farmers, owning not more than 5 Acres (25 Bighas) of land, borrowed by them from the Commercial Bank.

Simla-2, the 4th February, 1981

Rev.1-6(Stamp)3/80-In exercise of the powers conferred upon him by clause(a) of sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Act II of 1899) as and all other powers enabling him in this behalf the Governor, Himachal Pradesh is pleased to remit in whole of the state of Himachal Pradesh the Stamp Duty chargeable under the said Act on the instruments to be executed by the Army Welfare Housing Organisation in connection with the purchase of land for the purpose of construction of Houses for the Ex-servicemen with immediate effect.

Simla-2, the 2nd July, 1983

No.Rev.1-3(Stamp)6/79-In exercise of the powers conferred upon him under clause(a) of Section 9 of Sub-section (1) of the Indian Stamp Act, 1899 (Act II of 1899), the Governor, Himachal Pradesh is pleased to remit the duty chargeable under the said Act in respect of the instruments executed by the Members of the Legislative Assembly, Himachal Pradesh for the loans/advances granted to them for house building and purchase of car/conveyance with effect from 25th January, 1971.

Simla-2, the 1st March, 1986

No.17-2/65-Rev.I.-In supersession of this department Notification No.17-2/65-Rev.I dated 27th February 1981, No.5-10/74-Rev.-A dated 3rd November, 1982 and No. Rev.1-6(Stamp) 2/80 dated 24th January, 1984 published in Rajpatra, H.P. dated 25th April, 1984 page 593, 13th November, 1982 page 1085 and 4th February, 1984 page 167 and in exercise of the powers conferred upon him by Sub-section (1) of section 9 of the Indian Stamp Act, 1899 (Act NO.II of 1899), as in force in the State of Himachal Pradesh is pleased to remit the stamp duty chargeable under the said Act on any instrument executed by those persons who are below the poverty line and the persons whose cases are recommended for loan by Himachal Pradesh Scheduled Castes and Scheduled Tribes Development Corporation, Himachal Pradesh Ex-servicemen Corporation and Himachal Pradesh Khadi and Village Industries Board, upto Rs.25,000/- (Rupees twenty five thousand) only with immediate effect.

Simla-2, the 11th May, 1986

No.17-2/65-Rev.A-In exercise of the powers conferred upon him by Sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Act No.II of 1899) and all other powers enabling him in this behalf, the Governor, Himachal Pradesh is pleased to remit, with immediate effect the stamp duty chargeable under the said Act on any instrument executed by the Earth Quake Victims in favour of the Banks pertaining to loans to be advanced to such victims.

Simla-2, the July, 1987

No.Rev.1-6(Stamp)2/80-In exercise of the powers conferred by clause(a) of sub-section(1) of section 9 of the Indian Stamp Act, 1899 (Act No.II of 1899) as applicable to Himachal Pradesh, and in supersession, of this department notification No.Rev.1-6(Stamp)2/80 dated the 11th September, 1985 published in the Rajpura, H.P. (Extra Ordinary) dated the 28th September, 1985 at pages 1578 to 1579 the Governor, Himachal Pradesh is pleased to remit the entire duty chargeable under the said Act in respect of any instruments executed by the agriculturists in favour of any commercial bank for securing loan up to an amount of Rs.1,00,000/- (Rupees one lac) for the purchase of a tractor with its accessories, tractor trolley, thresher, installation of tubewell based on diesel engine, boring and electrification of tubewell, laying of underground pipes, lining of water courses, levelling and reclamation of land and development or horticulture and upto an amount of Rs.60,000/- (Rupees sixty thousand only) for purchase of pumping sets, cane-crushers, bullocks or ploughs and spray equipments, sprinkler irrigation for agricultural purposes, dairy, piggery, poultry and crop loans or any other allied purposes.

Simla-2, the 11th March, 1988

No.Rev.1-C(15)1/76(Vol-I)-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) as applicable to Himachal Pradesh, the Governor, Himachal Pradesh is pleased to remit the stamp duty chargeable on the instruments execute by or on behalf of Co-operative Society or by any officer or member thereof and relating to the business of such society or any class of such instruments or in respect of any award or order made under the H.P. Co-operative Societies Act, 1968, (Act No.3 of 1969) with immediate effect in the whole of Himachal Pradesh.

Simla-2, the 2nd June, 1988

No.Rev.1-6(Stamp)2/80-In exercise of the powers conferred by clause(a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (Act No.II of 1899) as applicable to Himachal Pradesh, the Governor, Himachal Pradesh is pleased to remit the entire duty chargeable under the said Act in respect of any instruments executed by the agriculturists in favour of Himachal Gramin Bank for securing loans upto an amount to Rs.1,00,000/- (Rupees one lac) for the purchase of a tractor with its accessories, tractor trolley, thresher, installation of tubewell based on diesel engine, boring and electrification of tubewell, laying of underground pipes, lining of water courses, levelling and reclamation of land and development of horticulture and upto an amount of Rs.60,000/-(Rupees sixty thousand only) for purchase of pumping sets, cane-crushers, bullocks or ploughs and spray equipments, sprinkler irrigation for agricultural purposes, dairy, piggery, poultry and crop loans or any other allied purposes.

Simla-2, the 20th December, 1988

No.17-2/65-Rev.I-In exercise of the powers conferred upon him by sub-section(1) of section 9 of the Indian Stamp Act, 1899 (II of 1899) as in force in the State of Himachal Pradesh, the Governor, Himachal Pradesh is pleased to remit the stamp duty chargeable on any instrument executed by the persons whose house have been damaged/destroyed in the recent excessive rains and floods during September, 1988 in favour of Himachal Pradesh Housing Board/any commercial bank for the loans granted to them for the construction/repair of the houses under the following schemes :-

- (i) HUDCO ASSISTED HOUSING LOAN SCHEME
- (ii) BANK ASSISTED HOUSING LOAN SCHEME.

THE HIMACHAL PRADESH STAMP RULES, 1973

Arrangement of Rules

Rules

1. Interpretation.

I-SUPPLY OF STAMPS AND KEEPING OF ACCOUNTS

2. Supply of stamps from Central Stamp Stores, Nasik to treasuries.
3. Supply of Stamps from treasuries to sub-treasuries.
4. Preparation and submission of indents for stamps.
5. Reserve stocks to be maintained at treasuries and sub-treasuries.
6. Receipt and examination of stamps at treasuries and sub-treasuries.
7. All stocks of Stamps received to be deposited under double lock in the strong room of treasury or sub-treasury.
8. Treasurer's counterpart of store-book of stamps under double lock.
9. Store book in double lock at branch depots.
10. Precaution to protect stamps from injury by damp or vermin.
11. Custody of stamped papers.
12. Issues from main stock to be made only on regular indents and in the order of receipt from Nasik.
13. Tahvil or expense stock in local and branch depots.
14. Limit of tahvil or expense stock in local and branch depots.
15. Safe custody of expense stock.
16. Indents and issue of stamps thereon from the double lock.
17. Licensed vendors to be supplied with stamps promptly.
18. Single lock registers to be maintained by ex-officio vendors.
19. Monthly abstracts of receipts and issues to be submitted by branch depots.
20. Scrutiny of monthly accounts of branch depots by the officer-in-charge of the local depots.
21. Periodical verification of stamp balance in single and double locks.

II-SALE OF STAMPS, THE PERSONS BY WHOM SUCH SALE IS TO BE MADE AND THE RIGHTS AND DUTIES OF SUCH PERSONS

22. Vendors.
 23. -
 24. Prohibition of purchase except from licensed vendors.
 25. Licensed vendors.
 26. Grant of licence to any person.
 27. Conditions of licences.
 28. -
 29. -
 30. Register or license to be maintained for the district.
 31. Revocation of Licenses.
 32. Supply of blank vend Register by Collector and disposal of same after use.
 33. -
 34. Remuneration of Vendors.
 35. -
- Form P.S.R.I.
Questionnaire for the Guidance of Officers Inspecting Registers and Accounts of Licensed Stamp Vendor.

REVENUE DEPARTMENT

NOTIFICATION

Simla-2, the 29th March, 1974

No. 17-3/67-Rev. I.-In exercise of the powers conferred by section 74 of the Indian Stamp Act, 1899 (II of 1899) and clauses (a) and (d) of section 36 and sub-section (1) of section 41 of the Himachal Pradesh Court Fees Act, 1968 and under the authority derived from the rules made by the Government of India for the supply and distribution of Stamps, hereinafter referred to the Government of India Rules, the Governor, Himachal Pradesh is pleased to make for the State of Himachal Pradesh the following Rules regulating:-

- (a) the supply of non-judicial and Court fee stamps and stamped papers;
- (b) the keeping of accounts of all such stamps used;
- (c) the sale of such stamps;
- (d) the persons by whom alone such sale is to be conducted;
- (e) the duties and remuneration of such persons; and
- (f) the stamps to be used on succession certificates referred to in section 382 of the Indian Succession Act, 1925.

2. These Rules may be called the Himachal Pradesh Stamp Rules, 1973, and shall come into force with immediate effect in whole of Himachal Pradesh, in supersession of the Himachal Pradesh Stamp Rules 1956, as in force in old areas of the Pradesh and the Punjab Stamp Rules, 1934, as in force in the areas merged from Punjab in Himachal Pradesh with effect from 1st November, 1966.

THE HIMACHAL PRADESH STAMP RULES, 1973

1. Interpretation.-In these rules, unless a different intention appears from the subject or context.-

- (a) the word "stamp" means as the case may be-
 - (i) a stamp intended to be used under the Indian Stamp Act, 1899, and applies both to adhesive stamps and impressed stamps;
 - (ii) a stamp intended to be used under the Himachal Pradesh Court Fees Act, 1968, and applies both to the adhesive stamps and impressed stamps;
- (b) the expression "impressed stamp" includes Labels-
 - (i) affixed and impressed by the Financial Commissioner's Office; and
 - (ii) Stamp embossed or engraved on stamped paper;
- (c) the expression "adhesive stamp" means as the case may be-
 - (i) an adhesive stamp bearing the words "Court Fee" and intended to be used under the Court Fees Act;
 - (ii) a stamp bearing the word or words "Revenue or Foreign bill" or "Share Transfer" or "Broker" or "Advocate or Notarial" or "Agreement note" or "Insurance" and intended to be used under the Indian Stamp Act 1899;
- (d) the expression "Local Depot" includes the treasury at the Headquarters of a district in the Himachal Pradesh and any place for the custody and sale of stamps where there is no treasury which the Governor may declare to be a "Local Depot"
- (e) the expression "Branch Depot" includes every subordinate treasury in the Himachal Pradesh at the headquarters of a tehsil or other sub-division of a district at which stamps are stored for sale;
- (f) the expression "ex-officio vendor" means the treasurer for the time being of the treasury at the headquarters of a district, or the subordinate treasurer of every subordinate treasury at the headquarters of the sub-division or tehsil of a district, and it also includes every person appointed to discharge the functions of a treasurer at any Local Depot established at the place where there is no treasury and postmaster including subordinate and branch post masters and persons appointed by post offices to sell "Revenue" stamps;
- (g) the expression "Licensed Vendor" means and includes every person who, for the time being holds a license granted under these rules to sell stamps, but does not include a specially licensed vendor or an ex-officio vendor, as such, though an ex-officio vendor may, if duly licensed, be also a licensed vendor. The expression "license" means a licensed vendor's license;
- (h) the term "vendor" includes an ex-officio vendor, a licensed vendor and a specially licensed vendor;
- (i) The term "Special license" means a license granted under these rules to a Government servant to sell non-judicial or judicial stamps on remuneration as given in sub-rule (ii) and clause (b) of sub-rule (iii) of rule 34, and specially licensed vendor is a person holding such licence.

I-SUPPLY OF STAMPS AND KEEPING OF ACCOUNTS

2. Supply of stamps from Central Stamp Store, Nasik to treasuries.-According to rule 7 of the Government of India Rules, the Controller of Stamps, Central Stamp Store, Nasik, is responsible for

supplying the stamps that are required by State Government. The Controller of Stamps supplies stamps on the indents of Treasury Officers (or officers in charge of local depots) submitted direct by the treasury officers concerned or as may be directed by the Financial Commissioner from time to time.

3. Supply of Stamps from treasuries to sub-treasuries.-Every district treasury in the Himāchal Pradesh has been constituted a local depot and every sub-treasury has been constituted a branch depot for the custody and sale of stamps of all descriptions. It shall be the duty of the Treasury Officer under the control of the Deputy Commissioner and with the assistance of the treasurer, to be the custodian of the main stocks of stamps under double lock in the treasury strong room and to replenish that stock. He shall avoid over stocking and watch the balances and arrange for supplies of stamps in sufficient quantities to branch depots which are in charge of sub-treasury officers who are similarly responsible. Branch depots shall obtain their supplies of stamps from local depots to which they are subordinate.

4. Preparation and submission of indents for stamps.-Separate rules have been framed for the preparation and submission of ordinary and emergent indents for non-postal stamps by officers-in-charge (treasury and sub-treasury officers) of local and branch depots (treasuries and sub-treasuries).

5. Reserve stocks to be maintained at treasuries and sub-treasuries.-Rules 13 and 17 of the Government of India Rules require that reserve stocks shall be maintained in local and branch depots. Accordingly the following reserve has been prescribed in the indent rules:-

- (a) Local Depots.-shall maintain a reserve stock not less than the probable consumption of four months, in addition to the stock required for the four monthly or annual consumption for which indents are submitted four monthly and yearly, respectively.
- (b) Branch Depot.-shall be so supplied with stamps that ordinarily the balance of stamps in each branch depot should never be less than sufficient for one month nor more than sufficient for two months' average consumption.

6. Receipt and examination of stamps at treasuries and sub-treasuries.-The receipt and examination of stamps on arrival at treasuries and sub-treasuries shall be conducted in the manner laid down in rules 11 or 19 of the rules for the despatch and receipt of stamps in treasuries and sub-treasuries. When stamps are returned by a sub-treasury, they should be received back into the double lock.

7. All stocks of Stamps received to be deposited under double lock in the strong room of treasury or sub-treasury.-(i) Rule 25 of the Government of India Rules lays down that stamps shall be dealt with as follows after receipt and counting:-

"They shall be placed in proper receptacles in the stores under double lock in the presence of the officer-in-charge, arranged in parcels and packets containing known quantities, the amount and 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.

(ii) **Store book of stamp under double lock.**-The double lock registers referred to in the foregoing rule shall be in stereo A&T stamps Nos. 91-102 and 105(b). They shall be maintained in English in bound books. There are columns showing date and nature of transactions, values of stamps, total value, and finally a column for the signature of the treasury or sub-treasury officer. The entries in the books shall be made (from the invoices or treasurer's passed indents, as the case may be) either by the officer-in-charge himself at the time of storing or taking out stamps or by a treasury clerk called to the double lock chamber for the purpose; but in the latter event the entry must be personally checked by the officer-in-charge as the stamps are put in or taken out. Every entry of receipt should correspond with the invoice and show whence, the stamps were received; and every entry of issue shall be vouched by a treasurer's passed indent. A balance shall be struck after entry at the time of receipt or issue and attested by the initials of the officer-in-charge.

8. Treasurer's counter part of store-book of stamps under double lock.-A counter part of the double lock registers in forms stereo Nos. 91-102 and 105(b) shall be maintained by the treasurer or sub-treasurer

in English or Hindi with English numerals and kept in the double lock, but these registers, and the double registers in English must be written up independently, and one shall not be a mere translation of the other. The entries in this counter part record shall be signed by the treasurer; they shall also be verified by the initials of the officer-in-charge, who shall see that the entries of receipt correspond with the invoices and the entries of issue with the passed indents, and that the balance struck corresponds with that shown in the English double lock registers.

9. Store book in double lock at branch depots.-When there is a siahnavis at the tehsil, the store book shall be maintained by him in Hindi, English numerals being used. The store book shall not be written on loose sheets, but in bound volumes supplied from the district headquarters, the pages shall be numbered consecutively, the total number of pages in each volume being certified on the title page. They shall be in the same form as the counterpart registers maintained for local depots and must be kept neatly and carefully all corrections being verified by the initials of the officer-in-charge, and a balance shall be struck at the close of each day in which there has been a transaction of either receipt or issue. All entries must be signed by the officer-in-charge and (except where the book is written up in the sub-treasuries own hand) also by the sub-treasurer. Before signing an entry of issue by sale, the officer-in-charge should satisfy himself that the stamps have been paid for and that the money has been credited in the cash account of the branch treasury.

10. Precaution to protect stamps from injury by damp or vermin.-Due precaution shall be taken by the treasurer and the officer-in-charge of the treasury or sub-treasury to protect stamps from injury by damp, or vermin. They shall be kept in strong chests of presses lined or covered within and so closed as to exclude damp, air, mice or insects. In places where white ants are troublesome, the stamp chests or presses shall not be allowed to contact with the walls of the strong room and shall be raised from the floor, and shall rest on stone or earthen troughs containing common oil. Each chest or press shall have two locks the key of one invariably remaining in the hands of the officer-in-charge and the key of the other in the hands of the treasurer. Adhesive stamps shall be further secured by being kept in air-tight tin boxes placed inside the stamps chest or press; the sheets shall be kept face to face and sheets of rough paper placed between each pair of gummed surfaces so as to obviate two sheets being stuck together on the gumside.

11. Custody of stamped papers. All below Re./ in packets of 500; From Re 1 to Rs. 4..200; From Rs. 5 to Rs. 16..100 Stamps of higher value received from Nasik.-The stamped paper shall be kept in the parcels of quantities noted above to save trouble in numeration, each parcel being securely packed and scaled in cloth or paper covered bearing a note of the quantity and value of the stamps within, signed by the officer-in-charge.

12. Issues from main stock to be made only on regular indents and in the order of receipt from Nasik.-Stamps shall be supplied from the main stock under double lock only in the following circumstances:-

- (a) to the treasurer or sub-treasurer on regular written indents, issues shall never be made on oral applications;
- (b) large indents for stamps from post or telegraph offices or for service stamps from Government department or offices may be complied with direct from double lock;
- (c) replenishments of stocks at branch depots and all despatches of stamps beyond the limits of a district shall be made direct from the double lock;

In order to prevent frauds, errors or damage by any cause remaining undetected for long periods, the stock of stamps shall be issued in the order of its receipt, and by denomination lying unsold for any reason for a long time shall be transferred to some other depot where there is a demand of it, under the orders of the Financial Commissioner.

13. Tahvil or expense stock in local and branch depots.-At each local or branch depot, whether a branch of State Bank of India exists or does not exist, there shall be a supply of stamps in the tahvil or expense stock in the sole custody of the treasurer or sub-treasurer for the purpose of supply to the public and licensed vendors. Issues shall never be made to the public or licensed vendors from the stock under double lock except in the case of Kotkhai sub-treasury where the sub-treasury officer has been declared to be an ex-officio vendor and sells stamps direct from the double lock.

14. Limit of tahvil or expense stock in local and branch depots.-The tahvil or expense stock in the sole custody of the treasurer or sub-treasurer shall in no case exceed the following limit [Government of India Rules 27 and 32 (ii)]:-

(a) **Local Depots.**-(i) Stamps upto the probable demand of one week with cash and opium combined to a value not exceeding Rs. 5,000; or

(ii) a total value of Rs. 15,000 for stamps, cash and opium, whichever is less.

(b) **Branch Depots.**-(i) Stamps upto the probable demand of two days, with cash and opium combined to a value not exceeding Rs. 500; or

(ii) stamps, cash and opium to the total value of Rs. 1,500 whichever is less.

15. Safe custody of expense stock.-For the safe custody of the expense stock it is sufficient that an ordinary tin-lined box shall be kept beside the tahildar by day and locked in the double lock store room at night.

16. Indents and issue of stamps thereon from the double lock.-Every week/second day or when necessary, the treasurer or sub-treasurer shall prepare in English or Hindi and submit to the officer-in-charge, an indent in form A&T. No. 90 for a supply of stamps for sale. This indent shall show the estimated consumption of the week two days the balance in hand and the quantity indented for. Printed forms bound in volumes are obtainable on application to the officer-in-charge, Himachal Pradesh Government Press, Shimla. Any denomination of stamps not specified in the indent forms should, if necessary, be entered in manuscript in the blank space provided for the purpose. All intermediate or supplementary indents shall be prepared in the forms of indents which are intended to be used both for the purpose of ordinary and emergent indents made at shorter intervals. Before complying with indents the officer-in-charge shall examine the treasurer's or sub-treasurer's store book (prescribed in rule 8) and check the arithmetical calculations made therein. The indent after being ordered if necessary and approved by the officer-in-charge shall be signed by him. In case of there being any difference between the number indented for and issued, a brief note of the cause of the difference shall be made. The indent so signed becomes the warrants for the issue of stamps. The treasury or sub-treasury officer shall then cause the store under double lock to be opened and the required quantity counted and delivered in his presence to the treasurer or sub-treasurer, as the case may be, check the correctness of the entries made in the double lock register so that they correspond with those made in the single lock register, initial both registers, and return the double lock register into double lock store.

When it is necessary to issue stamps from the store under double lock more than once the same day, the above checks need only be applied at each time of issue to the particular description of stamps issued.

If the treasurer or sub-treasurer requires stamps at any intermediate time during the period prescribed, the same procedure shall be observed, but the certificate required to be made in column 10 of the indent need not be recorded.

17. Licensed vendors to be supplied with stamps promptly.-Care should be taken to see that no obstacles are thrown in the way of licensed vendors obtaining their supplies of stamps from treasuries (sadar and Tehsil). They should be allowed to obtain supplies on any day and at any hour when the treasury is open and should not be kept waiting.

18. Single lock registers to be maintained by ex-officio vendors.-After the treasurer or sub-treasurer has obtained his supply of stamps on indents, he shall enter them in a store register in the same form as the counterpart of the double lock registers. This store book will show quantities and values of stamps received from double lock, the daily sales and balance of each denomination in hand at the end of each day or the following morning. The balance shall be attested by the initials of the officer-in-charge of the Depot, who should inspect daily the accounts of the daily sales and compare the record of challans kept by the Head Treasury Clerk, with the treasurer's cash book. Before signing this book he shall see that all issues from the store under double lock have been brought to credit, that the values of stamps written off as sold have been credited in the treasury cash accounts, that entries of remittances to branch depots are in accordance with passed indents, and that those showing despatches out of the district are in accordance with the orders received on the subject.

19. Monthly abstracts of receipts and issue to be submitted by branch depots.-At the close of the last working day of each month an abstract showing briefly the transactions of the month and containing-

- (i) opening balance;
- (ii) receipt during the month;
- (iii) issues during the month;
- (iv) closing balance;

shall be entered in the store books of each branch depot after the last entry. The officer-in-charge shall verify the closing balance and transmit to the local depot at the headquarters of the districts without unnecessary delay, a plus and minus memorandum of stamps, in form A. & T. Stamps 44.

20. Scrutiny of monthly accounts depots by the officer in charge of the local depots.—The officer-in-charge of the local depot shall scrutinise the monthly statements of receipts and issues (i.e. plus and minus memoranda and statement of stamp transactions in the double and single locks of sub-treasuries) rendered by officers-in-charge of branch depots. He shall see that the opening balances have been correctly brought forward from the previous month, that all remittance from the local depots are supported by the sub-treasury officer's receipt and have been brought to credit, that the proceeds of stamps written off as sold have been credited in the cash account, and that the closing balance has been correctly struck.

21. Periodical verification of stamp balance in single and double locks.—Separate rules have been framed for the periodical verification of stamp balances in the single and double locks.

II-SALE OF STAMPS, THE PERSONS BY WHOM SUCH SALE IS TO BE MADE AND THE RIGHTS AND DUTIES OF SUCH PERSONS

22. Vendors.—There shall be two classes of vendors, namely:—

- (a) ex-officio vendors as defined in rule 1(f);
- (b) licensed or specially licensed vendors as defined in rule 1(g) and (h).

23. No person other than a vendor or his agent as defined in these rules, shall sell stamps other than 5 paise, 10 paise, 15 paise and 25 paise revenue stamps unless specially authorised by the Collector of the District.

24. Prohibition of purchase except from licensed vendors.—Except in the case of 5 paise, 10 paise, 15 paise and 25 paise revenue stamps, no person shall purchase any stamp from or exchange any stamp with any person not authorised under these rules to sell stamps.

25. Licensed vendors.—The maximum number of licensed vendors for the sale of stamps at the headquarters of each district and tehsil respectively shall be fixed by the Collector of each district concerned in consultation with the Commissioner of the Division and the Collector shall not, without the concurrence of the Commissioner, issue licences at such headquarters to persons in excess of the number so fixed. In the case of towns and villages which are not such headquarters, the number of licences to be granted shall be fixed by the Collector alone. The Collector may grant a temporary licence for a limited period to any petition writer or other person who accompanies on tour an officer whose duties necessitate the use of court fee stamps by parties appearing before him.

Note.—(i) The vend arrangements of each district, more particularly rural tracts, are in the hands of the Collector who is responsible on the one hand, that there is a sufficient number of vendors for the reasonable convenience of the public and on the other, that a large number of petty vendors are not licensed in excess of local requirements.

As regards the number of licences required for sale of stamps in rural tracts, the Collector is the best judge but the number of licenses granted at Sadar stations and at the headquarters of tehsils have in some districts often called for remarks, and reduction was often seemed desirable. The Financial Commissioner is authorised to take action in the way of reduction, from time to time when necessary, and the Collector in consultation with the Financial Commissioner should fix a maximum number for the Sadar station and each tehsil headquarters, which once fixed, must not be exceeded without the sanction of the Financial Commissioner.

(ii) The number of licences of the vend of stamps will, of course, vary according to the circumstances of each district, but care should be taken that an adequate number of licensed vendors, is appointed, otherwise the public will be inconvenienced and the stamp revenue will suffer. On the other hand regard should be paid to the average earnings of the stamp-vendors at district and tehsil headquarters. When these become too low the temptation to various mal-practices and the demand for higher rates of commission is strengthened.

(iii) As regards non-judicial stamps it should be the aim of the Collector to provide the sale of these within the easy reach of all. For this purpose licences should be issued freely to rural sub

or branch post-masters (ex-officio and not by name) and village school-masters. The concession allowed to this class of licences termed "Special licences" in rule 26 (iv) is that an advance may be made of non-judicial stamps at the start without payment of ready money upto a value not exceeding Rs. 50- for all stamps supplied to such licensees. In excess of this advance a special licensee is required to pay ready money less the discount admissible. The stamps supplied to him as well as his money remittance for their value to the nearest treasury or sub-treasury are to be sent through the post insured parcels, the charges for postage and insurance being borne by the Stamp Department. The licensee may remit the amounts by ordinary money orders the stamp Department bearing the charge for commission. The licensee receiving such advance shall give a receipt for the money values thereof, which receipt shall be renewed from year to year in the manner prescribed for permanent advance on account of contingent expenditure. When the Government servant ceases to be specially licensed or desires to discontinue the advance he shall refund the value entered in the receipt either in money or in stamps of the class which he is licensed to sell and shall be granted a receipt for the same by the officer to whom the refund is made, the original receipt given by the specially licensed vendors being retained on behalf of Government. When any Government servant makes over charge to another Government servant also specially licensed, he shall obtain from him a receipt for the advance made over to him in stamps.

(iv) It is manifest that much smaller number of vendors will suffice for the retail of judicial stamps than for the retail of non-judicial stamps. The former are rarely required except for use in a court of law, and if they are readily procurable in the vicinity of the Court in which they are to be used, the public convenience as well as the interests of the revenue, will be sufficiently provided for. What is essential is that at all places where there is a Court, whether at a Sadar or tehsil station or in detached localities court-fee stamps shall be readily procurable both from treasurers' and such "other vendors", as may be licensed. The right to sell court-fee stamps is no longer to be refused to other "vendors selling non-judicial stamps.

26. Grant of Licence to any person.-(i) Subject to the provisions of these rules, the Collector or other officer empowered by the State Government in this behalf, may grant a licence for the sale of stamps to any person at any place or within any area within the limits of his district, of any value of description provided:-

- (a) that no person may be licensed to sell any single stamp exceeding Rs. 1000 in value;
- (b) that no person employed in any department of the public service shall be granted a licence to sell stamps without the previous consent of the head of such department;
- (c) that no person shall be licensed until the licensing officer has satisfied himself that the person to be licensed bears good moral character and is qualified for the purpose educationally and writes a clear hand;
- (d) that no person whose duty is to cancel stamps in accordance with the provisions of section 39 of the Himachal Pradesh Court Fees Act, 1968, shall be licensed under these rules. The licence of any licensed vendor, who accepts any appointment involving the duty of cancelling stamps, shall be deemed to have been revoked from the time of acceptance and shall be forthwith surrendered to the Collector.

(ii) The Collector may, in his discretion, grant a licence for a short period to any person for the purpose of accompanying any civil officer on tour and selling court fee stamps only, while on tour, to persons requiring them. Such licensees may be in excess of the number of licensed vendors fixed under sub-rule (i) of this rule.

(iii) The Collector may in his discretion grant a licence to sell stamps to any ex-officio vendor, who then shall be also a licensed vendor within the meaning of these rules and shall be subject to all the provisions thereof as regards the sale of stamps and his duties and remuneration as licensed vendor.

(iv) The Collector may, in his discretion and subject to proviso (b) of sub-rule (i) of this rule and subject to the following conditions, grant to any postmaster a special licence to sell, at a place other than the headquarters of a district or tehsil, non-judicial impressed sheets and similarly to another government servant to sell non-judicial impressed sheets and revenue stamps-

Condition I.-Any Government servant specially licensed under this sub-rule may receive, without payment of ready money an advance of stamps of the class that he is licensed to sell of an aggregate value of 50.00 rupees. This advance shall be operated on in a manner analogous to

Amended vide H.P. Notification No. 2 -18/61 Rev-A Dated 18-9-84.

that prescribed for a permanent advance on account of contingent expenditure that is to say the licensee on paying into the treasury any portion may receive stamp to an equivalent amount. The licensee receiving such advance shall give receipt for the money value thereof which receipt shall be renewed from year to year in the manner prescribed for permanent advances on account of contingent expenditure. When the Government servant cases to be specially licensed or desires to discontinue the advance, he shall refund the value entered in the receipt which he is licensed to sell, and shall be granted a receipt for the same by the officer to whom the refund is made, the original receipt given by the specially licensed vendors being retained on behalf of Government. When any Government servant specially licensed makes over charge to another Government servant, also specially licensed, he shall obtain from him a receipt for the advance made over to him in stamps.

Condition II.-All postage charges for the remittance of stamps supplied to specially licensed vendors or for the remittance by such vendors of the value of stamps supplied to them, or for the return by them of balances of stamps remaining unsold on their ceasing to be specially licensed or for official correspondence relating to matters arising out of their transactions as specially licensed vendors, shall be borne by Government and charged to stamp contingencies.

27. Conditions of Licenses.-(i) Every license granted under these rules shall specify-

- (1) the person licensed;
- (2) the kind and the value of the stamps he is licensed to sell; and
- (3) the place at which he is licensed to sell.

(ii) Every special license granted under these rules shall contain same particulars and be in the same form as are stated in sub-rule (i) of this rule. But the Collector may, if he seems fit, grant a special license in favour of the holder for the time being of a particular person.

28. Every license granted under these rules shall be subject to the following conditions-

- (i) The vendor shall obtain all supplies of Stamps, which he is authorised to sell, only from the treasury or sub-treasury of the district for which his license is granted. If he cannot attend personally for the purpose, he may depute an agent able to satisfy the ex-officio vendor as to identity. The receipt for the stamps issued shall be taken by the ex-officio vendor from the stamp vendor's agent in addition to that of the stamp vendor himself on the back of the form A & T No. 349.
- (ii) The vendor shall keep such stock of stamps which he is authorised to sell, as may be prescribed by the collector of the district with due regard to the convenience of the treasury officer, the stamp vendor and the litigant public.
- (iii) Subject to the provisions of chapter V of the Indian Stamp Act, 1899, and rules made under section 36(c) of H.P. Court Fees Act, 1968 (as to renewal) and the order of the Governor General in Council published in resolution No. 132 of the 11th January 1888 (as to refunds), the vendor shall not obtain (by purchase, exchange, or otherwise) any stamp from any person other than an ex-officio vendor.
- (iv) The vendor shall sell stamps which he is authorised to sell only at the place mentioned in his licence and in accordance with these rules.
- (v) (a) The vendor shall not allow any other person except his agent appointed as in paragraph (b) of this condition, to transact on his behalf, any business which he is required by these rules to do himself.
(b) During short periods of absence not exceeding one week at a time, the vendor may appoint an agent for the sale of stamps, making a note to this effect in the vend register before and after the entries of the sale by the agent. If the agent is required for more than a week but less than a month he must obtain the permission of the Tehsildar or if resident in a sub-tehsil, of the Naib-Tehsildar. The vendor shall be responsible for all acts of his agent. If the vendor is absent for more than a month the matter must be reported to the Collector who may either (a) authorise the retention of an agent for a longer period, or (b) temporarily or permanently transfer the licence to some other person.
- (vi) The vendor shall not sell stamps of any kind the use of which has been discontinued or prohibited by competent authority.
- (vii) The vendor shall be bound to sell to any person upon immediate payment any stamps of a kind or value permitted by his license, but not of any other kind or value. The vendor shall not demand or accept for any stamp any consideration exceeding the value of such stamp.

- (viii) The vendor shall accept payment for any stamp sold by him in any currency which would be accepted on behalf of Government at a district treasury.
- (ix) The vendor shall not sell any stamp exceeding Rs. 1000/- in value. When application is made to the vendor for stamps exceeding Rs. 200 in value he shall refer the applicant to the ex-officio vendor.
- (x) If application is made to the vendor for a non-Judicial stamp of a value not exceeding Rs. 1000/- required in the form of an impressed sheet to denote the duty on any document, the licensed or specially licensed vendor shall, if it is available in his stock, supply the applicant with a stamp of value required, and if a stamp of such value is not available in his stock he may supply in lieu of it the smallest number of impressed sheets available in his stock by which the duty required can be made up. The licensee shall not attempt to make up stamp duty exceeding Rs. 200 by the issue of two or more stamps of lower denomination
- (xi) (a) When in the case of court fees amounting to less than Rs. 25 the amount can be denoted by a single adhesive stamp the vendor shall issue a single adhesive stamp or if a single adhesive stamp of the required value is not available in the stock of the vendor he shall supply an adhesive court fee stamp of the next lower value available and make up the deficiency by the issue of one or more additional adhesive stamps of the next lower value which may be required to make up the exact amount of the fee.
- (b) When in the case of court fees amounting to or exceeding Rs. 25 the amount can be denoted by a single impressed stamp the vendor shall issue a single impressed stamp of the required value. But if the amount cannot be denoted by a single impressed stamp or if a single impressed stamp of the required value is not available in his stock the vendor shall supply an impressed stamp of the next lower value available, and the deficiency shall be made up by the issue of one or more additional impressed stamps of the next lower values available which may be required to make up the exact amount of the fee, in combination with adhesive stamps to make up fractions of less than Rs. 25.
- (c) Where the vendor is unable to furnish a single stamp of the value required by a purchaser, he shall give a certificate to that effect in the form below. The certificate referred to must be affixed to the document.

28A. If in any single transaction stamp exceeding Rupees 500/- in value is required by any litigant the licensee shall sell the same subject to the condition that the litigant or his advocate produces before the Stamp Vendor, in the High Court a certificate issue by the Registry, and before the Stamp Vendor in the Distt. Courts, a certificate issued by the Superintendent of the District Courts to the effect that stamps are bonafide required for the purpose of instituting a litigation in the High Court or in the Distt. Court, as the case may be.

(FORM OF CERTIFICATE)

"Certified that a single stamp of the value of Rs.....required for this document is not available, but in lieu thereof I have furnished a stamp of the next lower value available, and made up the deficiency by the use of one or more adhesive stamps of the next lower values available required to make up the exact amount of the fee".

- (d) The licensee shall not attempt to make up court fees exceeding Rs. 200 by the issue of two or more stamps of lower denomination.
- (xii) The vendor shall, at the time of sale to the public, write, with his own hand, in indelible ink in English or Hindi on the blank space left for this purpose on each adhesive court fee stamp, the name, caste or tribe and surname (if any) and residence of the purchaser, the date of the sale and the signature of the vendor and if the stamp is purchased by any person other than the principal, the said particulars in regard to both the agent and the principal, provided that-
 - (a) if the name to be written is that of an unmarried woman the vendor shall, in addition to the name and other particulars regarding such unmarried woman, write the name of her father;
 - (b) if the name is that of married woman or widow the vendor shall in addition to the name, and other particulars regarding her, write the name of her husband; and

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- 1. Amended by H.P. Notification No. 2-18/61 Rev-A dated 18-9-84.
 - 2. Added by H.P. Notification No. 2-18/61 -Rev-A Dated 18-9-84.

- (c) if the stamp is purchased for any person by a pleader or an advocate as agent, the vendor need only write the name and parentage of the principal and whose parentage cannot be conveniently ascertained, brief particulars of the case together with a sufficient description of the agent.
- (xiii) The vendor shall with his own hand, write in indelible ink, in English or Urdu/Hindi at the time of sale, on the back of every non-judicial or court fee impressed stamp which he sells:-
- (a) serial number,
 - (b) the date of the sale,
 - (c) the name and residence of the purchaser and also if the purchaser is an Indian, his/her father's name and caste,
 - (d) if the purchaser is purchasing on behalf of another person then also the name and residence of the person for whom the purchase is being made, and if the person for whom the purchase is being made is an Indian, his/her father's name and caste,
 - (e) the purpose for which the stamps have been purchased,
 - (f) the value of the stamp in full words, and shall affix his signature to the endorsement.

He shall at the same time make corresponding entries in his vend register and shall also invite the purchaser to attest them by his signature or thumb impression or both and in the event of the purchaser refusing so to attest the entry of sale, the vendor shall refuse to sell the stamp required and shall cancel any entries made regarding it in his register.

Note.- Particular care should be exercised in the taking of finger impressions. The proper kind of ink to use is printer's ink and this should be used exclusively. This shall be obtained by the vendor himself. It should be used with a thin slab and not with a pad. Country ink should never be used.

- (xiv) The vend register referred to in condition (xiii) shall contain columns for the following particulars and in it the vendor shall regularly and correctly enter particulars viz.,
- (a) the date of sale of any impressed sheet sold,
 - (b) the serial number of the entry of every such sale a new series of number being commenced on the first day of April in each year and the total number of stamps sold to make up any value required being entered under a single serial number,
 - (c) the value (in words) of each stamp sold, and the total value of stamps sold in each transaction,
 - (d) (i) the name, caste or tribe and surname (if any) and residence of the purchaser;
 - (ii) if the stamp is purchased by any person other than the principal, the said particulars in regard to both the agent and the principal:

Provided that-

- (a) if the name to be written is that of an unmarried woman the vendor shall, in addition to the name and other particulars regarding her, write the name of her father,
- (b) if the name is that of a married woman or widow the vendor shall, in addition to the name and other particulars regarding her, write the name of her husband, and
- (c) if the stamp is purchased for any person by a pleader or an advocate as agent, the vendor need only write the name and parentage of the principal, and where the parentage cannot be conveniently ascertained, brief particulars of the case, together with a sufficient description of the agent.
- (d) (i) in the case of non-judicial stamps, the purpose for which the purchaser states that the stamp is purchased,
- (ii) in the case of court fee stamps, the purpose for which the purchaser states the stamp is purchased—i.e. (1) value (for purposes of court fee) and nature of the suit or appeal and (2) name of the person against whom suit or appeal is to be instituted, together with the particulars mentioned in column 4 as in the case of purchaser;
- (e) signature or thumb impression of purchaser, if the purchaser consents to sign the entry, or makes the impression and if he does not consent, the reasons for his nonconsenting in case purchaser states his reasons.

When any register becomes filled up, the vendor shall deliver the same to the Collector or other officer deputed to receive the same.

- (xv) The vendor shall not knowingly endorse on any impressed sheet sold the name of any person other than the actual purchaser, or the person on whose behalf the stamp is being purchased,

deliver any stamp sold to any person other than the person whose name is endorsed thereon as that of the purchaser. The vendor shall not also retain in his possession for more than seven days any endorsed stamps entered as sold in his register of which the vendor fails to take delivery. In case of such failure he shall, on the expiry of seven days, forward the stamp to the Collector for cancellation and refund of its value or issue of another stamp in exchange therefor.

- (xvi) The vendor shall, upon the demand of the Collector, whenever required so to do deliver up all stamps in his custody or possession of such vendor; and if such stamps have been paid for by such vendor the value thereof, less any discount which may have been allowed at the time of the purchase thereof to such vendor shall be refunded to him.
- (xvii) The vendor shall at all times have posted in a conspicuous place outside the place of vend, a signboard bearing in English and Hindi characters,-
 - (a) the name of the vendor with the words "Licensed vendor of non-judicial/court fee stamps". He shall also have in the place of vend, his license and the Acts of the Legislature and their schedules referring to the stamps sold by him, together with these rules in English and Hindi placed so that they can be readily seen and read by purchaser,
 - (b) the licensee is not allowed to charge more than face value of stamps.
- (xviii) The vendor shall not at any time offer any objection or resistance to the inspection of his registers or the examination of his stock of stamps by any officer duly authorised by the Collector or by Government to make such inspection or examination.
- (xix) The vendor shall submit to the Excise Inspector of the district, after close of each quarter a return in the standard vernacular form No. 217. He shall also submit such other returns as may be prescribed from time to time.
- (xx) The remuneration to the vendor shall be in the form of discount allowed from time to time under the orders of the State Government.
- (x.x.i) Additional conditions applying to ex-officio vendors who are also licensed to sell stamps not exceeding Rs. 200 and to receive commission on the sale of such stamps.-This license should be in the name of a servant or an agent who will have no authority to perform any of the treasurer's or sub-treasurer's official duties in connection with stamps. This servant or agent should.-
 - (a) sit separately away from the treasurer of sub-treasurer and not with his principal in the treasurer's room;
 - (b) have no access to the store of stamps in the single or double locks;
 - (c) not perform any duty connected with the issue of stamps;
 - (d) not prepare the treasurer's or sub-treasurer's indents, nor keep the store books nor compile the monthly stamp accounts.

Note.-There is, however, no objection to the stamp boxes belonging to the servant or agent of the ex-officio vendor being kept for the night in the single lock rooms of treasuries and sub-treasuries on the understanding that Government accepts no liability in case of theft or loss.

29. The infringement of any of these rules or conditions shall render the holder liable to cancellation of his licence in addition to the penalties prescribed in section 69 of the Indian Stamp Act/Section 41 of the H.P. Court Fees Act, 1968, namely imprisonment for a term which may extend to six months or fine not exceeding five hundred rupees, or both.

30. Register of licenses to be maintained for the district.-The Collector shall cause a register of licenses and special licenses granted under these rules to be maintained for the district. The register shall contain the following particulars as to each license granted.-

- (a) date of granting the license,
- (b) serial number for the year of the license,
- (c) name, father's name, caste and residence of the person licensed, or in the case of a special license granted to a public servant, the official designation of the office by virtue of which the special license may be used,
- (d) place or areas for which the license is granted,
- (e) kinds and values of stamps covered by the license,
- (f) period for which the license is to continue in operation,
- (g) amount of security (if any) taken,
- (h) acknowledgement of the license;

- (i) remarks relating to revocation, renewal, surrender, expiry etc., of the license, and
- (j) date of destruction of the license.

Note.-The register shall be separate for (1) non-judicial and (2) Court Fee Stamps. The entries in the register should be revised annually when the time comes round for renewing the license. Every lapsed license should be called in and destroyed; at the same time the sale registers which vendors are required to maintain under license conditions Nos. (xiii) and (xiv) should be inspected to see that they have been regularly and correctly maintained; this duty might be performed in outlying places by tehsildars or naib-tehsildars and at the sadar by the treasury officer or some other officer appointed for the purpose by the Collector, for example, the Excise Inspector or Sub-Inspector. If it should appear that any licensee has ceased to sell or that his sales are small with reference to the locality his licence should not be renewed, but another person should, if necessary, be licensed in his stead.

The number of vendors shown in the Collector's annual statement should correspond with number shown in the above register.

31. Revocation of licenses.-(i) Any license or special license granted under these rules may at any time be revoked for sufficient reason by the Collector of the district in which it was granted, or by any Revenue authority to whom such Collector is administratively subordinate.

(ii) When any licence or special licence is revoked, or expires, it shall be the duty of the person to whom it was granted or his agent or representative forthwith to surrender it to the Collector. If any such licence is to be renewed and has been granted in a form capable of renewal and containing sufficient space for the necessary entries, it shall be renewed and returned to the licensee. If any such license is to be renewed by the issue of a fresh license, the surrendered license shall be retained by the Collector, and be cancelled by enfacement under his signature.

(iii) The Collector shall furnish the ex-officio vendor with a list of all persons licensed under these rules, and keep him informed of changes in it.

32. Supply of blank vend Registers by Collector and disposal of same after use.-(i) Blank vend registers in the prescribed form shall be supplied free of charge to the vendor on application to the Collector. Before issuing any blank vend register to the vendor the Collector shall enter or cause to be entered at the beginning thereof the following particulars.-

- (a) full name and residence of the vendors; and
- (b) the date on which the register is issued.

(ii) Each page of such register shall bear a printed number and all the pages of each register shall be numbered in a continuous series. The officer-in-charge of stamps shall certify under his signature at the beginning of each register, the number of pages contained in it and that they are numbered in continuous series.

(iii) To avoid the accumulation of filled or partially filled registers at tehsil offices, they should be transferred at the close of the official year in which they have been deposited, to the district record-room, where they should be retained for a period of twelve years and then destroyed.

33. No ex-officio vendor shall, as such, sell stamps otherwise than in accordance with the following directions.-

- (a) he shall sell to a licensed or specially licensed vendor stamps of denominations not exceeding Rs. 200;
- (b) he shall sell to any person other than a licensed or specially licensed vendor (except where required by such vendor for private use) impressed stamps exceeding Rs. 200 in value;
- (c) he shall not sell any stamp except upon immediate payment for the same;
- (d) he shall also observe carefully the principle of issuing, whenever practicable, single stamp of the value required by a purchaser, or when, for any reason, this is not possible, of furnishing a stamp of the next lower value available and or making up the deficiency by the use of one or more additional stamps of the next lower values available, which may be required to make up the exact amount of the fee. In the latter case when the sale is of impressed stamps exceeding Rs. 200 in value and a single stamp of the value required by the purchaser is not available th ex-officio vendor shall give a certificate to that effect in the form prescribed in clause (c) of condition (xi) of rule 28.

34. Remuneration of vendors.-(i) No ex-officio vendor shall, as such, be entitled to any discount or commission on the values of any stamps supplied to him for custody and sale upon the sale thereof.

(ii) Every licensed vendor of court fee stamps shall be entitled to discount at the rate of rupees two per centum on the value of every court fee stamps purchased by him from an ex-officio vendor, provided that he shall not be entitled to any such discount when the total value of stamps purchased at any time is less than Rs. 5 nor on any sum in excess of a multiple of Rs. 5.

(iii) Every licensed and specially licensed vendor of non-judicial stamps shall be entitled to discount at the rates specified in the following schedule on the value of every non-judicial stamp purchased by him from an ex-officio vendor provided that discount shall not be allowed on the value of any stamp of a kind not specified in the schedule, nor when the total value of the stamps purchased at one time is less than Rs. 5.

Rate of discount

(a) Vendors holding ordinary licences to sell stamps

Description of stamps	Rate of discount	
Foreign Bill, Share Transfer, Notarial and Insurance stamps.	Towns where there is a treasury or sub-treasury	Other places
	2.00 per cent	2.50 per cent.
Other Hindi stamps, revenue stamps, and impressed stamp paper.	4.00 per cent	4.50 per cent.

(b) Government servants holding special licences to sell stamps:

On all stamps which they are licensed to sell under these rules, Rs. 2.00 per centum.

The discount shall be allowed by deduction from the purchase money. Special challan forms have been prescribed for this purpose (Stereo A. and T. No. 349).

35. Every officer not below the rank of Tehsildar, every Excise Officer not below the rank of Excise Officer, 1st grade and every other Government servant (including a Stamp Auditor) who is specially authorised in that behalf by the Financial Commissioner or Collector may at any time inspect the stock of stamps, the registers, and the accounts, of any licensed or specially licensed vendor. The registers and accounts maintained by and the stock of stamps in store with any specially licensed vendor shall also be subject to inspection at any time by every officer whose duty it is to inspect departmentally the office of the Government servant holding the special licence.

Note.- (i) Tehsildars and Naib-Tehsildars shall exercise a general supervision over the stamp vendors within their Tehsils. Excise Inspectors and Sub-Inspectors are required to inspect registers and account of stamp vendors (other than those of Sub-Postmasters and Branch Postmasters specially licensed to sell non-judicial stamps) as often as possible; at least once in a quarter and generally to collect such information regarding vend arrangements as will be useful to Collectors in their administration of the Stamp Department. Inspection Notes should invariably be submitted to the officer-in-charge of stamps. The number of inspections performed by these officials should be noted in the District Annual Stamp Report and a brief account should be given of any frauds or irregularities of an unusual character brought to light by their inspections.

(ii) With a view to improving the check which Excise Inspectors are required to exercise over the registers of stamps received and sold by the licensed vendors, stamp vendors should be required to submit a duplicate indent for the stamps which they wish to buy and copy of the indent showing the number, denomination and value of the stamps supplied should be signed by the treasurer and sent by him to the Excise Inspector who is responsible for the supervision and check of stamp vendors' registers. These duplicate indents should be destroyed at the end of the financial year.

(iii) Excise Inspectors and Sub-Inspectors should make themselves thoroughly acquainted with:
 (a) the questionnaire prescribed for their guidance, and
 (b) the instructions in regard to the taking of finger impression contained in the pamphlet prepared by the "Finger Print-Bureau" at Phillaur, copies of the pamphlet should be supplied to the excise staff in each district.

(iv) The quarterly returns submitted by licensed vendors of non-judicial stamps in accordance with condition (xix) of rule 28 after being carefully scrutinised should be kept by the Excise Inspector, who should bring to light any remarkable features presented by them. He should also use the returns in his inspection of the vendor's accounts and see that the figures given in them correspond with those in the sale registers. The returns may also be usefully referred to by Collectors whom the question of renewing a vendors license arises. The returns should not be furnished by postal officials licensed to sell non-judicial impressed stamps.

Form P.S.R.I.

No..... District.....
 Licensed or specially licensed vendor.

License for the vend of non-judicial/court fee stamps

This license is granted to.....son of.....caste.....
 for the vend of non-judicial/court fee stamps at.....in district for te period commencing
 from.....and ending with.....and is subject to
 the rules and conditions contained in the Himachal Pradesh Stamp Rules, 1973 as amended from time to
 time.

2. The infringement of any of the said rules or conditions, shall render the licence holder liable to cancellation of his licence and the penalties prescribed in section 69 of the Indian Stamp Act, 1899/section 41 of the Himachal Pradesh Court Fees Act, 1968, namely imprisonment for a term which may extend to six months or fine not exceeding five hundred rupees, or both.

3. This license may be revoked at any time by the Collector of the district in which it is granted or by any Revenue Officer to whom such Collector is administratively subordinate. On this license being revoked or when the term for which it is granted expires the person hereby licensed shall surrender the license at once to the Collector.

Place..... Signature of the Collector.
 Date of Issue..... District.

QUESTIONNAIRE FOR THE GUIDANCE OF OFFICERS INSPECTING REGISTERS AND ACCOUNTS OF LICENSED STAMP VENDOR

1. Has the stamp vendor a license from the Collector?
2. When was the last inspection of his registers and stock of stamps made?
3. Has the vendor exhibited conspicuously at his place of vend a sign board bearing his name and the words of licensed vendor of non-judicial or court fee stamps?
4. Is the vendor sufficiently educated so as to be able to maintain his vend registers and fulfil the requirements of the conditions of his license?
5. Does the vendor correctly and truly enter in his register the supply of stamps received from the local treasury or sub-treasury and strike the monthly balance of stock in hand in the register? (The entries of supply should be verified from copies of indents supplied to excise staff). Is the stock in hand correct and does it tally with the entries in the register?
6. Does the vendor maintain a vend register in the prescribed form and keep accounts regularly in respect of all impressed court fee or non-judicial stamps or both sold by him? Examine it in detail and note defects.
7. Are the particulars truly and correctly entered therein by the vendor with his own hand in English or Hindi and in indelible ink at the time of sale?
8. Have the entries in the vend register been attested by the purchasers with their own hands or thumb marks?
9. (i) Does the vendor use printer's ink in the taking of finger impressions [Note rule 28(xiii) of these Rules].
 (ii) Does the vendor understand the method of affixing proper thumb impression and whether the thumb impressions taken in the register are clear and decipherable?

10. Does the vendor make on every court fee or non-judicial impressed stamp or a court fee adhesive stamp sold by him a proper endorsement in indelible ink [Rules 28 (xi) and (xii) of the Himachal Pradesh Stamp Rules, 1973]?
11. When a stamp is purchased by any one other than the principal in person, is it endorsed by the vendor as sold to the agent (A.B.) for the principal (C.D.) [Rules 28 (xi) and (xii) of the Himachal Pradesh Stamp Rules, 1973]?
(The actual process of sale should sometimes be watched and endorsements as entered on stamps and registers compared).
This is an important provision, any departure from which coming to notice should, be reported to the Collector of the District.
12. Has the licensed vendor in any one case sold for the same transaction, stamps of the value above the prescribed limit and split up the sale on two consecutive days to conceal the fraud? (The licensed vendors instead of referring a purchaser of stamps, whether court fee or non-judicial exceeding Rs. 200 in value as required by rules, and in order to earn illegal commission sometimes sell such stamps themselves and make entries in respect of stamps so sold in their registers under two different dates. Sometimes one vendor joins another stamp vendor to sell stamps within his own limit although the value of stamps to be used in the transaction may exceed Rs. 200. This kind of fraud should be detected and reported.)
13. Has the licensed vendor in respect of all transactions sold the smallest number of stamps as required by rule 28 (xi) of these rules?
14. Is there any evidence or report that the vendor demands or accepts for any stamps more than actual value denoted thereon (Question about ten members of the General public on this point).
15. Is the vendor fully acquainted with the conditions of his license? Some questions should be put to him to ascertain this.
16. Has any information been ever received to indicate that any sort of illegal trade in stamps or water-marked petition paper is being carried on by stamp vendors?
17. Does the vendor experience any inconvenience or difficulty in obtaining his supplies of stamps from the local treasury or sub-treasury?
18. Whether adequate facilities for meeting the demand of the public for stamps of all descriptions exist?
19. Is there any ground for suspecting that the licensed vendor sells stamps only to those persons who undertake to have their documents written by a particular deed writer recommended by the vendor?
20. Does the vendor submit after the close of each quarter a return in the standard vernacular form No. 217?

THE HIMACHAL PRADESH COURT FEES STAMP RULES, 1973

ARRANGEMENT OF RULES

RULES

1. Number and kind of stamps to be used when fees amount to less than Rs. 25.
2. When fees amount to or exceed Rs. 25.
3. -
4. Certificate given by a stamp vendor when a single stamp is not available.
5. Mode of Stamping and Engrossing Instruments for which a single stamp is not available.
6. Directions for the use of plain paper with impressed stamps.

REVENUE DEPARTMENT

NOTIFICATION

Simla-2, the 29th March, 1974

No. 17-3/67-Rev. I.-In exercise of the powers conferred by section 35 and 36 (b) of the Himachal Pradesh Court Fees Act, 1968, the Governor, Himachal Pradesh is pleased to make rules as specified in the Annexure appended to this notification, for regulating the kind and number of stamps to be used for denoting fees chargeable under the said Act.

These Rules may be called "The Himachal Pradesh Court Fees Stamp Rules 1973" and shall come into force with immediate effect in supersession of the Himachal Pradesh Court Fees Stamp Rules, 1956, as in force in the old areas of Himachal Pradesh and the Punjab Court Fees Stamp Rules, 1934, as in force in the areas merged with Himachal Pradesh w.e.f. 1st November, 1966.

ANNEXURE

HIMACHAL PRADESH COURT FEES STAMP RULES, 1973

1. Number and kind of stamps to be used when fees amount to less than Rs. 25.-When in any case the fee chargeable under the Act is less than Rs. 25 and the amount can be denoted by a single adhesive stamp, such fee shall be denoted by a single adhesive stamp of the required value bearing the words "Court Fee". But if the amount cannot be denoted by a single adhesive stamp, or if a single adhesive stamp of the required value is not available a stamp of the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional adhesive stamps of the next lower values which may be required to make up the exact amount of the fee.

2. When fees amount to or exceed Rs. 25.-When in any case the fee chargeable under the Act amounts to or exceeds Rs. 25 and the amount can be denoted by a single impressed stamp it shall be denoted by a single impressed stamp of the required value bearing the words "Court Fee". But if the amount cannot be denoted by single impressed stamp, or if a single impressed stamp of the required value is not available an impressed stamp of the next lower value available shall be used and the deficiency shall be made up by the use of one or more additional stamps of the next lower value available, which may be required to make up the exact amount of the fee, in combination with adhesive stamp to make up of less than Rs. 25.

3. If in any case the amount of the chargeable involves a fraction of 5 paise, such fraction shall be remitted.

4. Certificate given by a stamp vendor when a single stamp is not available.-Where a stamp of the required value is not available, the purchaser shall obtain a certificate from the vendor to that effect in the form below. This certificate shall be affixed to the document and filed with it:-

(FORM OF CERTIFICATE)

"Certified that a single stamp of the value of Rs.....required for this document is not available, but in lieu thereof, I have furnished a stamp of the next lower value available and made up the deficiency by the use of one or more adhesive/impressed stamps of the next lower values available required to make up the exact amount of the fees.

Dated.....Signature of Stamp Vendor."

5. Mode of stamping and engrossing instruments for which a single stamp is not available.-An adhesive stamp which may be used under rule 2 shall be affixed to the impressed stamp of the highest value employed in denoting the fee, or to the first sheet of the document to be inscribed in such manner as not to conceal the value of the stamp thereon.

6. Directions for the use of plain paper with impressed stamps.-When one or more impressed stamps used to denote a fee are found insufficient to admit of the entire document being written on the side of the paper which bears the stamp, so much plain paper may be joined thereto as may be necessary for the complete writing of the document, and writing on the impressed stamps and on the plain paper shall be attested by the signature of the person or persons executing the document.

(R.H.P. Extra., dated the 5th April, 1974, P. 637 to 639).