

Haryana Stamp (Payment of Duties by Means of Special Adhesive Stamps) Rules, 1988

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No. G.S.R. 62/C.A. 2/1899/Section 10/88. - In exercise of the powers conferred by the proviso to sub-section (1) of section 10 of the Indian Stamp Act, 1899 (Act No. 2 of 1899), the Governor of Haryana hereby makes the following rules, to regulate the manner of sale of stamps by means of special adhesive stamps, namely :-

1. Short title. - There rules may be called the Haryana Stamp (Payment of Duties by Means of Special Adhesive Stamps) Rules, 1988.

2. Payment of stamp duty by means of special adhesive stamps. - Whenever non-judicial stamp paper of smaller value and denomination ranging from rupee one to rupees [twenty five] is in short supply or is not available, the duty payable under the Indian Stamp Act, 1899 on any instrument, shall be paid in the following manner:-

- (i) **Section 10(1).** - Special adhesive stamp of the required value and denomination ranging from rupee one to rupees [twenty five] shall be affixed on a petition paper or sunlit bond paper or any other paper of suitable thickness and size of 13-½" X 8-½" which will be produced by the purchaser ;
- (ii) the rules for the supply, custody and sale of non-Judicial stamps given in the Haryana Stamp Manual, 1970 shall apply *mutatis mutandis* to the sale of special adhesive Stamps;
- (iii) special adhesive stamps shall be supplied by the Treasury Officer to the stamp vendors of the respective area for sale to the public;
- (iv) the record for sale of special adhesive stamps shall be maintained by the stamp vendors in the same manner as in the case of non-judicial stamp papers;
- (v) stamp vendor shall write in his own hand, in ink in English, Hindi or Urdu the details as prescribed in rule 28(xiii) of the Punjab Stamp Rules, 1934, at the time of sale of the special adhesive stamps, on the back of every paper on which the stamps are affixed.