

The Indian Stamp Rules, 1925
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CHAPTER-I

Preliminary

1. Short title. - These rules may be called the Indian Stamp Rules, 1925.

2. Definitions. - In these rules :-

(a) "The Act" means the Indian Stamp Act, 1899 (2 of 1899).

(b) "Section" means a section of the Act.

(c) "Schedule" means a Schedule of the Act.

(d) "Superintendent of Stamps" means the Superintendent of Stamps, Madras, Bombay, Karachi, Rangoon or Nagpur and includes the Financial Commissioner. Punjab and any other officer appointed by the Local Government to perform the functions of the Superintendent of Stamps.

3. Description of Stamps. - (1) Except as otherwise provided by the Act or by these rules, -

(i) all duties with which any instrument is chargeable shall be paid and such payment shall be indicated on such instrument, by means of stamps issued by Government for the purposes of the Act, and

(ii) a stamp which by any word or words on the face of it appropriated to any particular kind of instrument, shall not be used for an instrument of any other kind.

(2) There shall be two kinds of stamps for indicating the payment of duty with which instruments are chargeable, namely, -

(a) impressed stamps, and

(b) adhesive stamps.

CHAPTER-II

Of Impressed Stamps

4. Hundis. - (1) *Hundis*, other than *hundis* which may be stamped with an adhesive stamp under section 11, shall be written on paper as follows, namely :-

(a) A *hundi* payable otherwise than on demand, but not at more than one year after date or sight, and for an amount not exceeding rupees thirty thousand in value, shall be written on paper on which a stamp of the proper value bearing the word '*hundi*' has been engraved or embossed.

(b) A *hundi* for an amount exceeding rupees thirty thousand in value, or payable at more than one year after date or sight, shall be written on paper supplied for sale by the Government, to which a label has been affixed by the [Collector of Stamp Revenue, Calcutta], or a Superintendent of Stamps, and impressed by such officer in the manner prescribed by rule 11.

(2) Every sheet of paper on which a *hundi* is written shall be not less than $8\frac{5}{8}$ inches long and $5\frac{1}{8}$ inches wide (22cm. x 13cm.) and no plain paper shall be joined thereto.

(3) The provisions of sub-section (1) of rule 7 shall apply in the case of *hundis*.

5. Promissory notes and bills-of-exchange. - A promissory note or bill-of-exchange shall, except as provided by section 11 or by rules 13 and 17 be written on paper on which a stamp of the proper value, with or without the word '*hundi*', has been engraved or embossed.

A pronote executed for Rs. 1,000 may be written either on impressed stamp or adhesive stamps by the virtue of rule 5 read with rule 13 of Stamp Rules and is covered by Article 49 (a) (ii).

6. Other instruments. - Every other instrument chargeable with duty shall, except as provided [by section 11 or by rules 10, 12 and 13], be written on paper on which a stamp of the proper value, not bearing the word '*hundi*' has been engraved or embossed.

7. Provision where single sheet of paper is insufficient. - (1) Where two or more sheets of paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(2) Where a single sheet of paper, not being paper bearing an impressed *hundi* stamp, is insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be sub-joined thereto as may be necessary for the complete writing of such instrument :

Provided that in every such case a substantial part of the instrument shall be written on the sheet which bears the stamp before any part is written on the plain paper sub-joined.

[8.]

One Anna, two annas, ten naye paise and fifteen naye paise impressed stamps.	The duty on any instrument mentioned below may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps namely : (a) any instrument which is chargeable with a duty of one Anna under the Act ; (b) any
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instrument
chargeable with a
duty of ten naye
paise under the
Act ;
(c) any
instrument
chargeable with a
duty of fifteen
naye paise under
article 37, 49 or
52 of Schedule I ;
(d) any
instrument
chargeable with a
duty of two annas
under article 5,
19, 36 or 43 of
Schedule I.

9. The proper officer. - The officers specified in Appendix I and any officer appointed in this behalf by the Local Government of a Governor's Province, are empowered to affix and impress [or perforated] labels, and each of them shall be deemed to be 'the proper officer' for the purposes of the Act, and of these rules.

10. Affixing and impressing of labels by proper officer permissible in certain cases. - Labels may be affixed and impressed [or perforated] by the proper officer in the case of any of the following instruments, namely :-

- (i) those specified in Appendix II, and the counterparts thereof other than instruments on which the duty is less than two Annas ; and
- (ii) those specified in Appendix III, when written in any European language, and accompanied, if the language is not English, by a translation in English:-

[Provided that the Local Government may direct that this rule shall apply, subject to any conditions which it may prescribe, to any of the instruments specified in Appendix III, other than Bills-of-Exchange, when written in any oriental language.]

11. Mode of affixing and impressing label. - (1) The proper officer shall upon any instrument specified in rule 10 being brought to him before it is executed, and upon application being made to him, affix thereto a label or

labels of such value as the application may require and pay for [and impress or perforate such label or labels by means of a stamping machine or a perforating machine, and also stamp or write on the face of the label or labels the date of impressing or perforating the same]. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets.

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

(3) The following officers may discharge the function of the proper officer under sub-rule (2), namely :-

(i) Any principal assistant of the proper officer empowered by the Local Government in this behalf :

(ii) In Calcutta, the Deputy Collector and the Superintendent of the Stamp Department of the Collector's office ;

(iii) In Karachi, the Assistant Superintendent of Stamps ; and

[(iv) In Chandigarh, the Superintendent or any Assistant for the time being in charge of the stamping work in the office of the Financial Commissioner, Punjab and at the Divisional headquarters the Superintendent or any official-in-charge of the stamping work in the office of Commissioner.]

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

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

CHAPTER-III

Of Adhesive Stamps

13. Use of adhesive stamps on certain instruments. - The following instruments may be stamped with adhesive stamps, namely :-

- (a) Bills of exchange payable otherwise than on demand and drawn a sets, [when the amount of duty does not exceed ten Naye paise for each part of the set].
- (b) Transfers of debentures of public companies and associations.
- (c) [Copies of maps or plans, printed copies and copies of or extract from registers given on printed forms] when chargeable with duty under Article 24 of Schedule I.
- (d) Instruments chargeable with stamp duty under Articles 5 (a) and (b) and 43 of Schedule I.
- (e) Instrument chargeable with stamp duty under Articles 47 of Schedule I.
- (f) Instruments chargeable with stamp duty under Articles 19, 36, 37, 49 (a) (ii) and (iii) and 52 of Schedule I.

[(g) Customs bonds.]

13A. - Notwithstanding anything contained in these rules whenever the stamp duty payable under the Act in respect of any instrument cannot be paid exactly by reason of the fact that the necessary stamps are not calculation, [the amount by which the payment of duty shall on that account be in deficit shall be made up by the affixing of such one-anna, ten naye paise half-anna or five naye paise adhesive stamps, as are described in Rule 16 and as are necessary for the said instrument under the provisions of law for the time being in force], provided that a Local Government may direct that instead of such stamps, adhesive court-fee stamps shall be used for the purpose.

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

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

[16. Adhesive stamp or denoting duty of four annas, etc. - Except as otherwise provided by these rules, the adhesive stamps used to denote duty shall be by the requisite number of stamps bearing the words "India Revenue" and the words "Four Annas" or "Twenty-five Naye Paise" or "Two Annas" or "Fifteen Naye Paise" or "One Anna" or "Ten Naye Paise" or "Half Anna" or "Five Naye Paise".]

17. Special adhesive stamps to be used in certain cases. - The following instruments when stamped with adhesive stamps shall be stamped with the following description of such stamps, namely :-

- (a) Bills-of exchange, cheques and promissory notes drawn or made out of British India and chargeable [with a duty of more than ten naye paise] : with stamps bearing the words, ' Foreign Bill.'
- (b) Separate instruments of transfer of shares and transfers of debentures of Public Companies and Associations : with stamps bearing the words 'Share Transfer'.
- (c) Entry as an Advocate, Vakil or Attorney on the roll of any High Court : with stamps bearing the word "Advocate", "Vakil" or "Attorney", as the case may be.

(d) Notarial acts : with foreign bill stamps bearing the word 'Notarial'.

[(e) Copies of maps or plans, printed copies and copies of or extracts from registers given on printed form] certified to be true copies : with court-fee stamps.

(f) Instruments chargeable with stamp duty under Article 5 (a) and (b) or 43 of Schedule I : with stamps bearing the words "Agreement" or "Brokers Note" respectively.

(g) Instruments chargeable with stamp duty under Article 47 of Schedule I : with stamps bearing word "Insurance".

[(h) Instruments chargeable with stamp under the rule framed under section 8 of the Diplomatic and Consular Officers (Oaths and Fees) Act, 1948, with stamps bearing the word "Consular."]

CHAPTER-IV

Miscellaneous

18. Provision for cases in which improper description of stamp used. - When an instrument bears a stamp of proper amount, but of improper description, the Collector may, on payment of the duty with which the instrument is chargeable, certify by endorsement that it is duly stamped :-

[Provided that where the stamp borne on the instrument is a postage stamp and the proper description of stamp is a stamp bearing the words "Indian Revenue" or the words "Revenue B. & O." or the words "Bombay Revenue" the Collector shall so certify if the instrument was executed before, and shall not so certify, if it was executed on or after, the 1st April, 1935]

19. Evidence as to circumstances of claim to refund or renewal. - The Collector may require any person claiming a refund or renewal under Chapter V of the Act, or the duly authorised agent, to make an oral deposition on oath or affirmation, or to file an affidavit, setting forth the circumstances under which the claims has arisen and may also, if he thinks

fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or affidavit.

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

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

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

Appendix I

'Proper Officers' within the meaning of Rule 9

1. The Superintendent of Stamps.
2. The Superintendent of Stamps (Political Resident), Aden.
3. The Collector of Stamps Revenue, Calcutta.
4. The Collector, or, in the absence of the Collector from headquarters, the Treasury Officer, of each of the following districts, namely :-
 - (1) Godavari.
 - (2) Tinnevely.
 - (3) Malabar.
 - (4) South Canara.
 - (5) Chittagong.
5. The Treasury Officers, Moulmein, Akyed, Tavoy and Bassein.

6. The Deputy Tahsildar and the Sub-Collector at Tuticorin, and the Sarishtadar Magistrate at Cochin in respect of any instrument for which the value of the labels required does not exceed fifty rupees, and the Tahsilder at Kottayam in respect of any instrument for which the value of the labels required does not exceed one rupee.

7. The Assistant Superintendent of Stamps, Assam.

[8. The Sub-Divisional Officer, or, in the absence of the Sub-Divisional Officer from headquarters, the Sub-Treasury Officer of the Dhalbhum Sub-Division in the District of Singhbhum.]

Appendix II

List of Instruments referred to in Rule 10(i)

		No. of Article in Schedule I.	
1.	Administration-bond	...	2
2.	Affidaffits.	...	4
3.	Appointments made in execution of a power	...	7
4.	Articles of Association of a Company	...	10
5.	Articler of clerkship	...	11
6.	Bills-of-Lading	...	14
7.	Charter parties	...	20
8.	Declaration of trust	...	64-A
9.	Instruments evidencing an agreement relating to (1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatsoever (other than a marketable security) or (2) the pawn or pledge or hypothecation	...	6

	of moveble property.		
10.	Leases partly printed or lithographed in an Oriental language, when the written matter does not exceed one-fourth of the printed matter.	...	35
11.	Memoranda of Association of Companies	...	39
12.	Mortgages of crops	...	41
13.	Notes of protest by Masters of Ships	...	44
14.	Revocations of trust	...	64-B
15.	Share-warrants issued by a Company in accordance with Section 43 of the Indian Companies Act, 1913 (VII of 1913)	...	59
16.	Warrants for goods	...	65
17.	Note or memorandum when the duty payable exceeds two annas	...	43-B
[18.	Transfer of the descriptions mentioned in Article 62, Clauses (a) and (b) of Schedule I, when the duty payable exceeds Rs. 10	...	62(a) & (b)]

List of Instruments referred to in Rule 10 (ii)

		No. of Article in Schedule I.
1.	Agreements or memoranda of agreements which in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed.	5
2.	Instruments engrossed on parchment and written in the English style which, in the opinion of such officer, cannot conveniently be written on	—

	sheets of paper on which the stamps are engraved or embossed		
3.	Awards	...	12
4.	Bills-of-exchange payable otherwise than on demand and drawn in British India	...	13(b) and (c) 15, 16, 26, 34, 56 and 57
5.	Bonds	...	18
6.	Certificates of sale	...	22
7.	Composition-deeds	...	23
8.	Conveyances	...	27
[8-A.	Debentures]	...	
9.	Instruments imposing a further charge on mortgaged property	...	32
10.	Instruments of apprenticeship	...	9
11.	Instruments of co-partnership	...	46-A
12.	Instruments of dissolution of Partnership	...	46-B
13.	Instruments of exchange	...	31
14.	Instruments of gift	...	33
15.	Instruments of partition	...	45
16.	Leases	...	35
17.	Letter of licence	...	38
18.	Mortgage-deeds	...	40
19.	Power-of-attorney	...	48
20.	Reconveyances of mortgaged property	...	54
21.	Releases	...	55
22.	Settlements	...	58
23.	Transfers of the description mentioned in Article clauses (c),	...	62(c), (d) &

	(d) and (e) of Schedule I		(e)
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