

## **Bombay Stamp (Gujarat Amendment) Act, 1999**

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## **Bombay Stamp (Gujarat Amendment) Act, 1999**

An Act futher to amend the Bombay Stamp Act, 1958. It is hereby enacted in the Fiftieth Year of the Republic of India as follows :-

### **1. Short Title And Commencement :-**

(1) This Act may be called The Bombay Stamp (Gujarat Amendment) Act, 1999.

(2) It shall come into force on the 1st April, 1999.

### **2. Amendment Of Sec. 2 Of Bom. Lx Of 1958 :-**

In The Bombay Stamp Act, 1958 (Bom LX of 1958) (hereinafter referred to as "the principal Act"), in Sec. 2, in Clause (k), after Sub-caluse (ii), the following clause shall be inserted, namely :-

"(iii) impression by franking machine;"

### **3. Amendment Of Sec. 10 Of Bom. Lx Of 1958 :-**

In the principal Act, in Sec. 10, after Sub-sec. (2), the following Sub-sections shall be inserted, namely :-

"(2A) The Chief Controlling Revenue Authority may authorise, subject to such conditions as, it may deem fit, the use of franking machine for making impressions on instruments chargeable with duties, to indicate payment of duties on such instruments;

(2B) (i) Where the Chief Controlling Revenue Authority or Superintendent of Stamps authorised by him in this behalf, is, having regard to the number of instruments executed by a person and the amount of duty charged thereon, satisfied that it is necessary in the public interest, so to do, it or be may be an order in writing, authorise such person to use franking machine subject to such conditions as laid by general or special order in this behalf by

the Chief Controlling Revenue Authority. \* First Published in Gujarat Govt. Gazette Extra Ordinary Part IV page 7 dated 30-3-1999.

(ii) Where there is breach of any of conditions of the authorisation, the authority granting authorisation under Clause (i) may revoke the authorisation.

(iii) The Chief Controlling Revenue Authority may, by order, determine the procedure for regulating the use of franking machine."

#### **4. Amendment Of Sec. 53 Of Bom. Lx Of 1958 :-**

In the principal Act, in Sec. 53, to sub-sec. (1) :

the following provisos shall be added, namely :- "Provided that the Chief Controlling Revenue Authority shall not entertain an application made by a person under sub-sec. (1), unless, -

(a) such application is presented within a period of sixty days from the date of order of the Collector.

(b) such person deposits twenty-five percent of the amount of duty or as the case may be amount of difference of duty payable by him in respect of subject matter of the instrument for which application has been made : Provided further that where in any particular case the Chief Controlling Revenue Authority is of the opinion that the deposit of the amount by the applicant may cause undue hardship to him, the authority may in its discretion, either unconditionally or subject to such conditions as it may think fit to impose, dispense with a part of the amount deposited so however that the part of the amount so dispensed with shall not exceed fifty percent of the amount deposited or required to be deposited."

#### **5. Amendment Of Schedule I To Bom. Lx Of 1958 :-**

In the principal Act, in Schedule I, in Art. 6, in clause (2), in item (ii), in column II, for the words "one rupee", the words "twenty paise" shall be substituted.