

Gujarat Stamp Laws (Amendment) Act, 1965

19 of 1965

[18 June 1965]

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Gujarat Stamp Laws (Amendment) Act, 1965

19 of 1965

[18 June 1965]

An Act to amend the laws relating to stamps and stamp duties in the State of Gujarat. It is hereby enacted in the Sixteenth Year of the Republic of India as follows:-

PART 1 AMENDMENTS IN THE BOMBASTAMP ACT, 1958 (BOM. LX OF 1958)

1. Short Title :-

This Act may be called the Gujarat Stamp Laws (Amendment) Act, 1965.

2. Amendment Of Section 44 Of Bom. Lx Of 1958 :-

In section 44 of the Bombay Stamp Act, 1958 (Bom. LX of 1958) (hereinafter referred to as the Bombay Stamp Act), in sub-section (2), for the words and figures under section 34 the words and figures under section 32, section 34 shall be substituted.

3. Amendment Of Section 63 Of Bom. Lx Of 1958 :-

In section 53 of the Bombay Stamp Act, in sub-section (1), for the words and figures Chapter IV and Chapter V the words and figures Chapter III, Chapter IV and Chapter V shall be substituted.

4. Amendment Of Section 54 Of Bom. Lx Of 1958 :-

In section 64 of the Bombay Stamp Act,-

(a) after sub-section (1), the following sub-section shall be inserted, namely:-

(1A) Notwithstanding anything contained in sub-section (1), any person aggrieved by the decision of the Chief Controlling Revenue Authority under section 58 regarding the amount of duty with which any instrument is chargeable may, if the amount of duty payable as a result of such decision in a case where the instrument is not charged with any duty or the amount required to make up such duty in a case where the instrument is charged with insufficient duty, exceeds rupees two thousand, by application presented within a period of sixty days from the date of such decision and accompanied by a fee of rupees one hundred, require the Chief Controlling Revenue Authority to draw up a statement of the case and refer it to the High Court and the Chief Controlling Revenue Authority shall, within ninety days of the receipt of such application, draw up a statement of the case and refer it to the High Court:

Provided that the Chief Controlling Revenue Authority may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period hereinbefore specified, allow it to be presented within a further period not exceeding thirty days.;

(ii) after sub-section (2), the following sub-section shall be

inserted, namely:-

(3) The costs of any reference to the High Court made under sub-section (1A) which shall not include the fee for making the reference shall be in the discretion of the High Court.

5. Amendment Of Section 56 Of Bom. Lx Of 1958 :-

In section 56 of the Bombay Stamp Act, for sub-section (2) the following shall be substituted, namely:-

(2) The High Court shall send a copy of its judgment under the seal of the Court and the signature of Registrar to the Chief Controlling Revenue Authority and the amount of duty chargeable on the instrument in respect of which the reference was made shall be in accordance with such judgment.

6. Insertion Of Sections 62A And 63B In Bom. Lx Of 1958 :-

Insertion of sections 62A and 63B in Bom. LX of 1958. After section 62 of the Bombay Stamp Act, the following sections shall be inserted, namely:-

62A. Penalty for breach of provisions of section 48, sub-section (8):-

Any person who commits ft breach of the provisions of sub-section (2) of section 68 shall on conviction, be punished -

(i) for a first offence with fine which may extend to five hundred rupees;

(ii) for a second offence, with fine which may extend to one thousand rupees, but which shall not be less than two hundred rupees; and

(iii) for a third and subsequent offences, with imprisonment for a term which may extend to two years and with fine which may extend to two thousand rupees.

62B. Non-disclosure of information by a public servant:-

(1) All particulars contained in any documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act (other than proceedings before a Criminal Court), shall, save as provided in sub-section (3), be treated as confidential, and notwithstanding anything contained in the Indian Evidence Act, 1872(I of 1872), no court shall, save as aforesaid be entitled to require any servant of the Government to produce before it any such document or record or any part thereof, or to give evidence before it in respect thereof.

(2) If, save as provided in sub-section (3) any servant of the

Government discloses any of the particulars referred to in sub-section (1), he shall on conviction, be punished with imprisonment which may extend to six months or with fine or with both.

(3) Nothing contained in this section shall apply to the disclosure-

(a) of any such particulars in respect of any such documents, evidence, affidavit or deposition for the purpose of any prosecution under the Indian Penal Code (XLV of 1960) or the Prevention of Corruption Act, 1947 (II of 1947), or this Act; or

(b) of any such particulars to the State Government or to any person acting in the execution of this Act, for the purposes of carrying out the object of this Act; or

(c) of any such particulars when such disclosure is occasioned by the lawful employment under this Act of any process for the service of any notice or the recovery of any demand; or

(d) of any such particulars to a Civil Court in any suit, to which the Government is a party, which relates to any matter arising out of any proceeding under this Act; or

(e) of any such particulars where such particulars are relevant to any inquiry into the conduct of an official of the Stamp Department to any person or persons appointed as Commissioners under the Public Servants (Inquiries) Act, 1850 (XXXVII of 1850), or to any officer otherwise appointed to hold such inquiry or to a Public Service Commission established under the Constitution when exercising its functions in relation to any matter arising out of such inquiry; or

(f) of such particulars to an officer of the Central Government or a State Government as may be necessary for the purpose of enabling that Government to levy or realise any tax or duty imposed by it.

7. Substitution Of Section 68 In Bom. Lx Of 1968 :-

For section 68 of the Bombay Stamp Act, the following shall be substituted, namely:-

"68. (1) The Collector may, where he has reason to believe that all or any of the instruments, specified in Schedule I have not been charged at all or incorrectly charged with duty leviable under this Act, authorise in writing any officer to enter upon any premises where he has reason to believe that any registers, books, records, papers, documents, or proceedings relating to or in connection, with any such instrument are kept and to inspect them, and to take such notes and extracts as such officer deems necessary, and if necessary, to seize them and to impound them under section 33.

(2) Every person having in his custody or maintaining such registers, books, records, papers, documents or proceedings shall, when so required by the Officer authorised under sub-section (1), produce them before such officer and at all reasonable times permit such officer to inspect them and take the notes and extracts as he may deem necessary.

PART 2 AMENDMENTS IN THE INDIAN STAMP ACT, 1899 (II OF 1899) AND THAT ACT AS ADAPTED AND APPLIED TO SAURASHTRA AREA

8. Amendment Of Schedule I To Bom. Lx Of 1958 :-

In Schedule I to the Bombay Stamp Act, in article 5 in entry (e)(i), in the second column, for the words, letters and figures beginning with the words In the case of forward contracts and ending with the words as the case may be the following shall be substituted, namely:-

In the case of forward contracts relating to the purchase or sale of securities,

- (a) where the value of the security at the time of its purchase or sale, as the case may be does not exceed Rs. 2,500, twenty Paise;
- (b) where such value exceeds Rs. 2,500, thirty five Paise for every Rs. 5,000 or part thereof.

9. Amendment Of Section 45 Of Ii Of 1899 :-

In the Indian Stamp Act, 1899 in its application to the Bombay and Kutch areas of the State of Gujarat and also in that Act as adapted and applied to the Saurashtra area of the State of Gujarat (hereinafter referred to as the Indian Stamp Acts), in section 45, in sub-section (2), for the words and figures under section 35 the words and figures under section 32, section 35 shall be substituted.

10. Amendment In Section 56 Of Ii Of 1899 :-

In section 56 of each of the Indian Stamp Acts, in sub-section (1) for the words and figures Chapter IV and Chapter V the words and figures Chapter III, Chapter IV and Chapter V shall be substituted.

11. Amendment Of Section 57 Of Ii Of 1899 :-

In section 57 of each of the Indian Stamp Acts,-

- (i) after sub-section (1) the following sub-section shall be inserted,

namely;-

(1A) Notwithstanding anything contained in sub-section (1) any person aggrieved by the decision of the Chief Controlling Revenue Authority under section 56 regarding the amount of duty with which any instrument is chargeable may, if the amount of duty payable as a result of such decision in a case where the instrument is not charged with any duty or the amount required to make up such duty in a case where the instrument is charged with insufficient duty, exceeds rupees two thousand, by application presented within a period of sixty days from the date of such decision and accompanied by a fee of rupees one hundred, require the Chief Controlling Revenue Authority to draw up a statement of the case and refer it to the High Court; and the Chief Controlling Revenue-authority shall within ninety days of the receipt of such application, draw up a statement of the case and refer it to the High Court:

Provided that the Chief Controlling Revenue-authority may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period hereinbefore specified, allow it to be presented within a further period not exceeding thirty days.;

(ii) after sub-section (2), the following sub-section shall be inserted, namely:-

(2) The costs of any reference to the High Court made under sub-section (1A) which shall not include the fee for making the reference shall be in the discretion of the High Court.

12. Amendment Of Section 59 Of Ii Of 1899 :-

In section 59 of each of the Indian Stamp Acts, for sub-section (2) the following shall be substituted, namely;-

(2) The High Court shall send a copy of its judgment under the seal of the Court and the signature of the Registrar to the Chief Controlling Revenue-authority; and the amount of duty chargeable on the instrument in respect of which the reference was made shall be in accordance with such judgment.

13. Insertion Of Sections 68A And 68B In Ii Of 1899 :-

After section 68 of each of the Indian Stamp Acts, the following sections shall be inserted, namely:-

68A Penalty for breach of provisions of section 78A, sub-section (2):-

Any person who commits a breach of the provisions of sub-section (2) of section 73A shall, on conviction, be punished-

(i) for a first offence with fine which may extend to five hundred rupees;

(ii) for a second offence, with fine which may extend to one thousand rupees, but which shall not be less than two hundred rupees; and

(iii) for a third and subsequent offences, with imprisonment for a term which may extend to two years and with fine which may extend to two thousand rupees.

68B Non-disclosure of information by a public servant:-

(1) All particulars contained in any documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act (other than proceedings before a Criminal Court), shall, save as provided in sub-section (3), be treated as confidential; and notwithstanding anything contained in the Indian Evidence Act, 1872 (I of 1872), no court shall, save as aforesaid, be entitled to require any servant of the Government to produce before it any such document or record or any part thereof; or to give evidence before it in respect thereof.

(2) If, save as provided in sub-section (3), any servant of the Government discloses any of the particulars referred to in sub-section (1), he shall, on conviction, be punished with imprisonment which may extend to six months or with fine or with both.

(3) Nothing contained in this section shall apply to the disclosure-

(a) of any such particulars in respect of any such documents, evidence, or deposition for the purpose of any prosecution under the Indian Penal Code (XLV of 1860) or the Prevention of Corruption Act, 1947 (II of 1947), or this Act; or

(b) of any such particulars to the State Government or to any person acting in the execution of this Act, for the purposes of carrying out the object of this Act; or

(c) of any such particulars when such disclosure is occasioned by the lawful employment under this Act of any process for the service of any notice or the recovery of any demand; or

(d) of any such particulars to a Civil Court in any suit, to which the Government is a party, which relates to any matter arising out of any proceeding under this Act; or

(e) of any such particulars where such particulars are relevant to any inquiry into the conduct of an official of the Stamp Department or any person or persons appointed as Commissioners under the Public Servants (Inquiries) Act, 1850 (XXX VII of 1850), or to any

officer otherwise appointed to hold such inquiry or to a Public Service Commission established under the Constitution when exercising its functions in relation to any matter arising out of such inquiry; or

(f) of such facts to an officer of the Central Government or a State Government as may be necessary for the purpose of enabling that Government to levy or realise any tax or duty imposed by it.

14. Insertion Of Section 73A In Ii Of 1899 :-

After section 73 of each of the Indian Stamp Acts, the following section shall be inserted, namely:-

73A. Collectors power to authorise officer to enter premises and inspect certain documents:-

(1) The Collector may, where he has reason to believe that all or any of the instruments specified in entry 91 of List I in the Seventh Schedule to the Constitution of India have not been charged at all or incorrectly charged with duty leviable under this Act, authorise in writing any officer to enter upon any premises where he has reason to believe that any registers, books, records, papers, documents or proceedings relating to or in connection with any such instrument are kept and to inspect them and to take such notes and extracts as such officer deems necessary, and, if necessary, to seize them and to impound them under section 33.

(2) Every person having in his custody or maintaining such registers, books, records, papers, documents or proceedings shall, when so required by the officer authorised under sub-section (1), produce them before such officer and at all reasonable times permit such officer to inspect them and take the notes and extracts as he may deem necessary.