

GUJARAT STAMPS SUPPLY AND SALES RULES, 1987

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GUJARAT STAMPS SUPPLY AND SALES RULES, 1987

In exercise of the powers conferred by section 34 of the Court Fees Act, 1870 (VII of 1870), Section 45 of the Bombay Court Fees Act,

1959 (XXXXVI of 1959); Section 74 of the Indian Stamp Act, 1899 (II of 1899) and Sections 69 and 70 of the Bombay Stamp Act, 1958 (Bom. LX of 1958), the Government of Gujarat hereby makes the following rules for regulating the supply and sale of stamps, for determining the persons by whom such sale is to be conducted and for prescribing the duties and remuneration of such person, in the State, namely:-

PART 1 RULES FOR THE SALE OF STAMPS USED IN PAYMENT OF DUTY UNDER THE INDIAN STAMP ACT, 1899 AND THE BOMBAY STAMP ACT, 1958

1. Short title :-

These rules may be called the Gujarat Stamps Supply and Sales Rules, 1987.

2. Definitions :-

In these rules, unless the context otherwise requires,

- (1) "Appendix" means a appendix appended to these rules;
- (2) "Vendor" means a stamp vendor appointed under these rules.

3. Section :-

For the purposes of these rules stamps are divided into:

- (1) Impressed stamps, including
 - (a) Labels affixed and impressed by the proper Officer;
 - (b) Stamps embossed or engraved on stamped paper.
- (2) Adhesive stamps. Stamps of class (1) (a) can be obtained at the office of the Superintendent of Stamps, Ahmedabad and all District Treasury Offices and Sub-treasury offices in the State, and such Labels shall be affixed and impressed as laid down in rules 9 to S.12 of the Gujarat Stamps Rules, 1978. Stamps of class (1) (b) and class (2) shall be sold to the public by vendors in the manner hereinafter prescribed.

4. Section :-

Adhesive stamps shall be sold as follows :

- (a) Revenue Stamps, Foreign Bill, Agreement, Brokers Note and Share Transfer stamps by Ex-Officio, Official and Licensed vendors.
- (b) Notarial and Insurance stamps by Ex-officio and official vendors only.

5. Section :-

- (1) The State Government may appoint certain officers to be Ex-Officio vendors and Official Vendors.
- (2) Ex-Officio and Official Vendors shall, subject to Rule 3 and 4, sell such stamps as may be directed.
- (3) The treasurer of each local treasury and sub-treasury shall be an Ex-Officio vendor.
- (4) The departmental vendor on the establishment of the Superintendent of stamps, Ahmedabad shall be an official vendor.

6. Section :-

- (1) The Collector or any other officer, empowered by the State Government in this behalf, may appoint certain persons to be licensed stamp vendors for the period of one year. [X X X]
- (2) Every licence granted under sub-clause (1) may be renewed in appendix II for a further period of one year at the end of financial year : Provided that when licensed vendor has committed breach of any of these rules or has failed to maintain adequate stocks of stamps or has refused to sell particular kind or denomination of stamps inspite of its stocks lying with him or has failed to deposit the stock register as provided in sub-rule (3) of rule 14, the authority competent to renew the license may refuse to renew the licence.

7. Section :-

- (1) The licence fee shall be levied at a rate of rupees ten at the time of granting licence.
- (2) Renewal fee shall be levied at the rate of rupees five at the time of renewal.
- (3) The Collector or any other officer empowered to appoint licensed stamp Vendor, on the basis of the average figure of sale and the population of the area in question, decide every Two years the number of Licensed Stamp Vendor to be appointed and the place "for vending.

8. Section :-

The Licensed Vendor shall; subject to rules 3 and 4, sell such stamps of such values as may be specified in the licence.

9. Section :-

the Licensed Vendor holding licence for the sale of stamps shall sell stamps between 10-00 a.m. to 5-00 p.m.:

Provided that the Collector may vary the timing of sale in any particular area : Provided further that, no stamp shall be sold by the licensed vendors on the public holiday.

10. Section :-

(1) Any person desires to have a stamp vendor licence shall apply to the Collector or other officer empowered by the State Government in this behalf in Form A.

(2) The Collector or other officer empowered in this behalf may, on receipt of an application for grant of licence and on payment of the relevant fees satisfied that there is no objection to grant the licence, he may grant the licence in Form Appendix I.

11. Section :-

Every licence granted under these rules shall be revocable at any time by the State Government or by the authority granting it.

12. Section :-

The licenced vendor shall entitle the discount at the rates specified in Appendix III:

Provided that public shall not be entitled for any discount on the sale of stamps.

13. Section :-

Every licensed vendor shall keep in a conspicuous position, outside his place of vend, a signboard in Gujarati, his name and the words "Licensed vendor of Stamps". He shall also have in his place of vend, Stamp Act, 1899 and the Bombay Stamp Act, 1958 and the rule made thereunder, with copies of the notifications of the Central and State Government, modifying the stamp duties so placed that it can readily be seen and read by the purchasers.

14. Section :-

(1) Every Ex-Officio, Official or Licensed vendor shall, with his own hand, write, on the face of every stamp embossed or engraved on stamped paper which he sells, just below the stamp impression, a serial number, the date of sale, the name and residence of the purchaser (i.e. of the person for whom the stamp is bought), the value of the stamp in full in words and his own signature.

(2) The ex-officio, official or licensed vendor shall maintain a register in the Form in Appendix-IV and make corresponding entries in such Register.

(3) No Ex-officio, Official or licensed vendor shall knowingly make a false endorsement on the stamp sold or a false entry in his register.

(4) Every Licensed Stamp Vendor shall, upon the completion of the financial year, deposit this register to the Collector or to any Officer authorised by him in this behalf.

15. Section :-

Notwithstanding anything contained in rule 14, when an ex- officio, official or licensed vendor, authorised under sub-rule (2), sells more than 50 stamps embossed or engraved on stamped paper of any one description and value, on one and the same day to one and the same purchaser, the date of sale, the name and residence of the purchaser and the value of each such stamp may, instead of being written by such vendor, be printed or stamped on each such stamp.

16. Section :-

Every ex-officio, official or licensed vendor shall, whenever any person purchases a stamp embossed or engraved on stamped paper, require the purchaser to affix his signature and if he is an illiterate person his thumb impression under such vendors endorsement of sale on the stamp and also opposite the entry relating to the sale in the register to be maintained under rule 14(2).

17. Section :-

(1) Whenever application is made to an Ex-Officio, Official or licensed vendor for stamps embossed or engraved on stamped

paper of a specified value not exceeding the highest value, which such stamp vendor is authorised to sell he shall, as far as possible furnish a single stamp of the required value.

(2) If such vendor is unable to furnish a single stamp embossed or engraved on stamped paper of the required value, he shall supply the purchaser with the smallest number of such stamps which he can furnish so as to make up the required value.

18. Section :-

No licensed vendor shall sell to the public two or more stamps of lower value for the use in place of one a value higher than Rs. 2,000/- required for the purpose of stamp duty on a single instrument.

19. Section :-

Every licensed vendor shall, without delay, deliver any stamp which he has in his possession for sale on demand by any person tendering the proper value thereof. The licensed vendor is forbidden to demand or accept any consideration exceeding the value of the stamp.

20. Section :-

No ex-officio or licensed vendor shall sell any stamps, the use of which has been ordered to be discontinued.

21. Section :-

The accounts to be kept and rendered by licensed vendors shall be in accordance with the forms prescribed by the State Government.

22. Section :-

(1) All licensed vendor shall execute a security bond in Form of Appendix V. (2) The amount of the security shall be fixed in each case by the Collector or other authority granting the licence.

23. Section :-

Any officer duly authorised by the Collector or by the State Government can inspect any register maintained by the licensed vendor and can examine the stock of stamps. The licensed Vendor shall not object or resist the inspection of register or examination of

the stock of stamps.

24. Section :-

(1) A licensed vendor

(a) may deliver up any stamps in his possession either on application for leave to do so or on resigning his licence, and

(b) shall deliver up all stamps embossed or engraved on stamped paper remaining in his possession on demand made at any time by the Collector or other officer duly authorised by the State Government in this behalf.

(2) The payment of the value of stamps paid for by a licensed vendor and delivered up, shall be made subject to deductions as follows, namely :

(a) A deduction of ten paise in the rupee or a fraction of a rupee of the full value of all stamps delivered up in the following circumstances, namely:

(i) On resignation by the licensed vendor of his licence.

(ii) On revocation of the licence for any fault on the part of or breach of any rules committed by the licensed vendor;

(iii) On application by licensed vendor for leave to return any stamps in his possession.

(b) A deduction only of the discount, if any, allowed on purchase by the vendor on stamps delivered up in the following circumstances, namely:-

(i) On the expiration of the licence;

(ii) On the recall of the stamps by Government;

(iii) On the revocation of the licence for any cause other than a fault on the part of or breach of any rules committed by the licensee;

(iv) On the death of the licensed vendor:

Provided that application for refund of the value of stamps, delivered up under this rule shall be made within a period of one year of the date of the resignation or death of the licensed vendor or the revocation of the licence.

25. Section :-

A licensed vendor shall be permitted to exchange any stamps which are, in the opinion of the Collector or other officer duly authorised by Government in this behalf, fit for use but for which there is no immediate demand, for other stamps of a like aggregate value.

26. Section :-

Every licensed vendor shall keep an adequate supply of revenue stamps and Non-judicial stamped papers of the denomination of Rs. 10/- for sale to the public.

PART 2 RULES FOR THE SALE OF STAMPS USED IN PAYMENT OF DUTY UNDER THE BOMBAY STAMP ACT, 1958 AT THE COLLECTOR OFFICE, AHMEDABAD

27. Section :-

The following stamps shall be sold by an Official Vendor at the Collector Office, Ahmedabad.

- (1) Non-Judicial stamped papers.
- (2) Agreement stamps.

28. Section :-

Stamps shall be sold from 11.00 a.m. to 4.00 p.m. on working days.

29. Section :-

(1) The stock of stamps in charge of the official vendor stationed at the Collector Office, Ahmedabad, as also sale proceeds for the day shall be placed every evening after the day's work is over in the box provided for the purpose in the strong room of the Collector. The key of the box shall remain with the Official Vendor.

(2) The sale book shall be written up daily. It should be kept neat and free from erasures. Corrections, if any, may be made in red ink and initiated by the vendor.

30. Section :-

The cashier of Stamp office, Ahmedabad shall collect in the morning, the cash realised by the Official Vendor on the previous working day.

31. Section :-

The Cashier shall also receive with the cash :

- (1) a challan showing the amount remitted by the Official Vendor;
- (2) a prepared receipt of the amount, for the signature of the

Deputy Assistant Superintendent of Stamps; or the officer in charge of the Account Section of the Stamp Office; and

(3) a report stating that the balance remaining on hand after the previous days, transactions were over, was counted and found to be correct.

32. Section :-

The stock of stamp in the hands of the Official Vendor at the Collector Office, Ahmedabad shall be examined once every week by a clerk from the Stamp Office who shall report to the Assistant Superintendent of Stamps the result of the verification.

33. Section :-

The Official Vendor on the day of the weekly verification shall furnish to the clerk a return showing the sales during the previous week and the balance of stamps in hand. This return shall be taken to the Stamp Office by the clerk and submitted to the Assistant Superintendent of Stamps along with his own report.

34. Section :-

(1) The Official vendor shall submit to the Assistant Superintendent of Stamp during the first week of every month returns showing :

(i) the balance in hand on the last working day of the previous month,

(ii) the stamps received on indents during the month,

(iii) stamps sold during the month.

(iv) the balance on the last working day of the month to which the return relates.

(2) The Assistant Superintendent of Stamps or the Deputy Assistant Superintendent of Stamps shall at least once every month visit the counter in the Collector Office, Ahmedabad and verify the balance of stamps in the hands of the Official Vendor and take stock of stamps, and satisfy himself that the demands of the public are properly attended to by the Official Vendor.

PART 3 STAMPS USED IN PAYMENT OF FEES UNDER THE COURT FEES ACT, 1870 AND THE BOMBAY COURT FEES ACT, 1959-RULES FOR THE SALE OF THE COURT FEE STAMPS

35. Section :-

- (1) The Collector or any officer empowered by the State Government in this behalf may appoint certain person to be licensed court fees stamp vendors for a period of one year.
- (2) The Treasurer of each treasury and sub-treasury and where there is no such treasurer the person dealing with stamp work in treasury or sub- treasury shall be an ex-officio vendor.
- (3) The departmental person on the establishment of the office of the Superintendent of Stamps, Ahmedabad appointed by the State Government shall be the official vendors of the Court Fees Stamps.

36. Section :-

- (1) Any person desires to have a Court Fees stamp vendor licence shall apply to the Collector or other officer empowered by the State Government in this behalf in Form A.
- (2) The Collector or officer empowered in this behalf may on receipt of an application for grant of Court Fees Stamps licence and on payment of the relevant fees satisfied that there is no objection to grant the licence, he may grant the licence in Form of Appendix VI.

37. Section :-

Every licence granted under Rule 36 may be renewed in Form of Appendix VII for a further period of one year at the end of the financial year: Provided that when licensed vendor has committed breach of any of these rules or has failed to maintain adequate stocks of stamps or has refused to sell particular kind or denomination of stamps inspite of its stock lying with him or has failed to deposit the stock register as provided in rule 46(3), the authority competent to renew may refuse to renew the licence.

38. Section :-

- (1) The licence fee shall be levied at a rate of rupees ten at the time of granting the court fees stamp licence, and
- (2) The renewal fees shall be levied at the rate of rupees five at the time of renewal of licence.

39. Section :-

Licensed vendors holding licence for the sale of court fee stamps shall sell stamps between 10.00 a.m. to 5.00 p.m.: Provided that the Collector may vary the timing of sale in any particular area : Provided further that no stamp shall be sold by the licensed vendors on the public holiday.

40. Section :-

Ex-officio and Official Vendors shall not except in the City of Ahmedabad, sell court fee stamps of lower value than, 1,000/- rupees each. Court Fee Stamps of all denominations shall be sold by the official Vendors of the office of the Superintendent of Stamp, Ahmedabad and its counters stationed at the High Court of Gujarat and City Civil Court, Ahmedabad.

41. Section :-

Every licence granted under these rules shall be revocable at any time by State Government or by the authority granting it.

42. Section :-

The Court Fee Stamps should be sold by Ex-officio and Official Vendors to the public for cash or on presentation by the vendee of the receipted chalan from the State Bank of India or any other Bank authorised to conduct the transactions of State Government.

43. Section :-

The licensed vendor of Court fee stamps shall entitle the discount at the rate of three percent on stamps upto the value of [rupees 300 and 1.00 percent on stamps exceeding the value of Rupees 300]:

Provided that no discount shall be allowed to the public.

44. Section :-

The licensed Vendors shall be required to pay cash purchase of court fee stamps.

45. Section :-

Every licensed vendor shall have at all times posted in a conspicuous position outside his place of vend, a signboard in Gujarati bearing the name of the vendor with the words "Licensed

Vendor of Court Fee Stamps". He shall also have in the place of vend Gujarati version of Bombay Court Fees Act, 1959 and the rules made thereunder so placed that can readily be seen and read by the purchasers.

46. Section :-

(1) Every ex-officio, Official or Licensed vendor in case of Court fee adhesive stamps shall write with his own hand in the blank space provided for in the body of the stamps, the name of the purchaser, the date of sale and his signature:

Provided that it is not obligatory on the part of the Official Vendors at Ahmedabad the names of purchasers on court fee adhesive stamps.

(2) Every ex-officio, Official or Licensed vendor in the case of court fees impressed stamp shall write on the back of every such stamp which he sells, the date of sale, the name of the purchasers, and the value of stamp in full words and his signature.

(3) Every ex-officio, Official or Licensed vendor shall maintain a register in Appendix VIII and shall at the sametime make corresponding entries in respect of court fee adhesive and impressed stamp in a register. No such vendor shall knowingly make a false endorsement on the stamps sold or a false entry in his register.

(4) Every licensed Stamp Vendors, shall, upon the completion of financial year deposit this register to the Collector or to any Officer authorised by him in this behalf.

47. Section :-

Every licensed vendor of court fee stamps shall, without delay, deliver any stamps which he has in his possession for sale on demand by any person tendering the price thereof.

48. Section :-

No ex-officio, Official or licensed vendor shall sell any stamps the use of which has been ordered to be discontinued. On returning such stamps to the depot within six months from the date of such order of discontinuance he shall be entitled to receive back the value thereof, less any discount which may have been allowed.

49. Section :-

Every vendor shall keep and render such accounts as may be prescribed by State Government and shall allow the Collector or any officer duly authorised by such Collector or by State Government at any time to inspect such account and the register which he is required to keep under rule 46(3) and allow to examine the stock of stamps in his possession.

50. Section :-

(1) Every licensed vendor shall on demand made at any time by the Collector or other officer duly authorised by the State Government, and on application for leave to do so, or on resigning his licence, deliver up all stamps remaining in his possession.

(2) The payment of the value of stamps which have been paid for by a vendor and delivered up, shall be made subject to deductions as follows namely:

(a) A deduction of ten paise in the rupee or a fraction of rupee of the value of all stamps delivered up in the following circumstances, namely:

(i) on resignation by the Vendor of his licence;

(ii) on revocation of the licence for any fault on the part of or breach of any rules committed by the licensed vendor;

(iii) on application by the licensed vendor for leave to return any stamps in his possession.

(b) A deduction only of the discount, if any, allowed on purchase by the vendor on stamps delivered up in the following circumstances, namely:

(i) on the expiration of the licence;

(ii) on the revocation of the licence for any cause other than a fault on the part of or breach of any rules committed by the licensee;

(iii) on the death of the licensed stamp vendor:

Provided that application for refund of the value of stamps delivered up under this rule shall be made within a period of a one year of the date of the resignation or death of the licensed vendor or the revocation of the licence.

51. Section :-

A licensed vendor shall be permitted to exchange any stamps which are in the opinion of the Collector or other officer duly authorised by State Government in this behalf, fit for use but for which there

is no immediate demand, for other stamps of a like aggregate value. Note to rules 50 and 51 No court fee adhesive stamp shall be received back into store, unless in cases where the value of each label is not less than Rs. 5, there are at least two such labels, which have never been detached from each other, and in case where the value of each label is less than Rs. 5, unless there are atleast four such labels which have never been detached from each other. Permission may be given to dispose of the detached labels on which no refund is admissible. This shall not be applicable to court fee stamps of Rs. 10,15 and Rs. 20 denomination.

52. Section :-

An Ex-Officio and Official Vendor of Court Fee Stamps may be required to give security for the proper performance of his duties if it appears necessary to the head of the office in which the vend of stamps is to be conducted. The stamps of the and is specially framed to meet the requirements of the case in Form of Appendix X.

53. Section :-

(1) The court fee stamps of five paise, ten paise and fifty paise may be issued for sale to Revenue Officers when on tour. The stamps so issued should be considered as a portion of the stock of the Treasury (local or branch depot) from which they are taken and should be represented thereby the receipt of the Revenue Officer until stamps are returned or accounted for.

(2) A separate receipt in Form of Appendix IX should be filled in and signed for each denomination of stamps so issued to a Revenue Officer. The receipt on being received in the Treasury should be placed among the stock of stamps from which the supply acknowledged is withdrawn.

PART 4 RULES FOR THE SALE OF COURT FEE-STAMPS AT THE HIGH COURT OF GUJARAT AND THE CITY CIVIL COURT, AHMEDABAD

54. Section :-

The following stamps shall be sold by the official vendors at the High Court of Gujarat and City Civil Court, Ahmedabad.

(1) Court fee papers

- (2) Court fee labels
- (3) Notarial stamps.

55. Section :-

The stamps shall be sold for cash from 10.45 a.m. to 4.30 p.m. at High Court of Gujarat and from 10.45 a.m. to 4.00 p.m. at City Civil Court, Ahmedabad on working days.

56. Section :-

(1) The stock of stamp and cash collections, shall be kept by official vendor at High Court in the safe for which a suitable place will be provided by the High Court. The key of the safe shall be retained by the official vendor.

(2) The stock of stamps in charge of the official vendor stationed at the City Civil Court premises, as also sale proceeds for the day shall be placed every evening after the day's work is over in the box provided for the purpose in the strong room of the office of the Superintendent of Stamps, Ahmedabad. The key of the box shall remain with the Official Vendor.

(3) The sale book shall be written up daily. It should be kept neat and free from erasures. Corrections, if any, may be made in red and initialed by the vendor.

57. Section :-

The Cashier of Stamp Office, Ahmedabad shall collect in the morning the cash realised by the Official Vendor on the previous working day.

58. Section :-

The Cashier shall also receive with the cash :

- (1) A challan showing the amount remitted by the official vendor;
- (2) A prepared receipt for the amount for the signature of the Dy. Asstt. Superintendent of Stamps or the officer in charge of the Account Section of the Stamp Office; and
- (3) A report stating that the balance remaining on hand after the previous day's transaction were over, was counted and found to be correct.

59. Section :-

The stock of stamps in the hands of the Official Vendors at High Court and City Civil Court shall be examined once every week by a clerk of the Stamp Office, Ahmedabad who shall report to the Assistant Superintendent of Stamps the result of the verification.

60. Section :-

The Official Vendor on the duty of the weekly verification shall furnish to the clerk a return showing the sales during the previous week and the balance of stamps in hand. This return shall be taken to the Stamp Office by the clerk and submitted to the Asstt. Superintendent of Stamps alongwith his own report.

61. Section :-

(1) The Official Vendor shall submit to the Asstt. Superintendent of Stamps during the first week of every month returns showing

(i) the balance in hand on the last working day of the previous month,

(ii) the stamps received on indents during the month,

(iii) stamps sold during the month,

(iv) the balance on the last working day of the month to which the return relates.

(2) The Assistant Superintendent of Stamps, or the Dy. Asstt. Superintendent of Stamps shall at least once every month visit stamp sale counter of High Court as well as City Civil Court and verify the balance of stamps in the hands of Official Vendor, take stock of stamps and satisfy himself that the demands of the public are properly attended to by the Official Vendor.

PART 5 PUNISHMENT FOR THE BREACH OF THESE RULES BY THE LICENSED STAMP VENDORS

62. Section :-

The Collector or any officer authorised by the State Government in this behalf shall after giving opportunity of being heard to the licensed vendor impose fine not exceeding five hundred rupees for committing any of the breach of rule 8, [rule 14,] sub-rule (2) of rule 18, rule 19, rule 26, rule 39, sub-rule (3) of rule 46, rule 47 or rule 49 of these rules by the licensed Vendor.

63. Repeal and Savings :-

- (1) The Bombay Stamps Supply and Sales Rules, 1934;
 - (2) The Saurashtra Stamps Supply and Sales Rules, 1948;
 - (3) The Saurashtra Stamps Supply and Sales Rules, 1949; and
 - (4) The Gujarat Stamps Supply and Sales (Kutch area) Rules, 1964
- are hereby repealed :

Provided that the repeal shall not affect i) any right, title, obligation or liability already, acquired, accrued or incurred or anything done or suffered. (ii) any legal proceeding or remedy in respect of any such right, title, obligation or liability, under the provisions of the rules so repealed and any such proceeding instituted, continued and disposed of and such remedy may be enforced as if these rules had not been made.

(2) Anything done or any action taken under the rules so repealed shall, in so far as it is not inconsistent with the provision of these rules, shall be deemed to have been done or taken under the corresponding provisions of these rules.