

Rajasthan Stamp Rules, 2004

[11 June 2004]

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SCHEDULE 1 :- FORMS

Rajasthan Stamp Rules, 2004

[11 June 2004]

In exercise of the powers conferred by sections 86 and 87 of the Rajasthan Stamp Act, 1998 (Rajasthan Act No.14 of 1999) and section 74 of the Indian Stamp Act, 1899, the State Government hereby makes the following rules; namely:-

CHAPTER 1

Introductory

1. Short title, extent and commencement :-

- (1) These rules may be called the Rajasthan Stamp Rules, 2004.
- (2) They extend to the whole of the State of Rajasthan.
- (3) They shall come into force on the date of their publication in the Rajasthan Gazette.

2. Interpretation :-

- (1) In these rules, unless there is something repugnant in the subject or context, (a) "Act" means the Rajasthan Stamp Act, 1998 (Rajasthan Act No. 14 of 1999); (b) "District Level Committee" means the committee constituted by the State Government for a district from time to time for the purpose of determining the market value of the land; (c) "Form" means a form appended to these rules; (d) "Government" means the Government of Rajasthan; (e) "High Court" means the High Court of Judicature for Rajasthan; (f) "Inspector General of Stamps" means the Inspector General, Registration & Stamps appointed by the State Government; (g) "Section" means a section of the Act; (h) "Schedule" means the schedule to the Act, and includes a schedule, or table prescribing the rates of stamp duty in respect of bills of

exchange, cheques, promissory notes, bills of lading, letters of credit, policies of insurance, transfers of shares, debentures proxies and receipts; (i) "State" means the State of Rajasthan; (j) "Superintendent of Stamps" means the Superintendent of Stamps for Rajasthan and includes any other officer appointed by the Government to perform the functions of the Superintendent of Stamps for the purposes of the Act and these rules, and (k) Words and expression used but not defined in these rules but defined in the Act shall have same meaning assigned to them in the Act. (2) The provision of the Rajasthan General Clauses Act. 1955, shall apply to the interpretation of these Rules in the same manner, as they apply to the interpretation of the Rajasthan Act.

CHAPTER 2

Mode of payment of duty and kinds of Stamps

3. Mode of payment of duty :-

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 the Government for the purposes of the Act and these Rules; and (ii) a stamp which by any word or words on the face of it is appropriated to any particular kind of instrument shall not be used for an instrument of any other kind. Explanation-For the purposes of clause (i), a stamp of the Central Government or of the Government of any covenanting State shall be deemed to have been superimposed with the word "Rajasthan" or with the letters "RAJ."

4. Kinds of Stamps :-

(1) There shall be two kinds of stamps for indicating the payment of duty with which instruments are chargeable, namely,- (i) impressed stamps superimposed with the word "Rajasthan"; and (ii) adhesive stamps superimposed with the word "Rajasthan"; or with the letters "RAJ". (2) No impressed or adhesive stamp which is not superimposed as aforesaid shall be used in Rajasthan, after the commencement of these rules, to indicate the payment of duty chargeable on any instrument.

CHAPTER 3

Impressed Stamps

5. 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, 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 words "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 Superintendent of Stamps and impressed by him in the manner prescribed by- rule 10. (2) The provisions of sub-rule (1) of rule 8 shall apply in the case of hundis.

6. Promissory note and bills of exchange :-

A promissory note or bill of exchange shall except as provided by section 11 or by rules 14 and 18 be written on paper on which a stamp of the proper value, without the word "hundi" has been engraved or embossed.

7. Other instruments :-

Every other instrument chargeable with duty shall, except as provided by section 11 or by rules 10, 13 and 14, be written on paper on which a stamp of the proper value not bearing the word "hundi" has been engraved or embossed.

8. Provision where single sheet of paper is insufficient :-

(1) Where two or more sheets of paper stamped with impressed stamps are used to make up the amount of duty chargeable in respect of any instrument, either a portion of such instrument shall be written on each sheet so used or the sheet on which no such portion is written shall be signed by the executant or one of the executants, with an endorsement indicating that the sheet is attached to another sheet on which the instrument is written. (2) Where a single sheet of paper, not being paper bearing an impressed hundi stamp, is insufficient to admit 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 completing the writing of such instrument: Provided that in every such case, a substantial part of the instrument is written on the sheet which bears the stamp before any part is written on the plain paper sub-joined.

9. The proper officer :-

Every Treasury Officer or person whom the State Government may by notification in the official Gazette appoint in this behalf shall be

deemed to be "the proper officer" for the purpose of the Act and 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 all instruments chargeable with stamp duty under the Act.

11. Mode of affixing and impressing labels :-

(1) The proper officer shall, upon any instruments 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 applicant may require and pay for, and impress or perforate such label or labels by means of a stamping machine (including Franking Machine) or 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.

12. Use of Franking Machines :-

(1) The franking machines may be used for franking impression of stamps on all kinds of instruments on which stamp duty is payable under the provisions of the Act. (2) The franking machine shall be purchased and supplied by the Inspector General of Registration and Stamps. (3) The procedure to regulate the use of Franking machines or any other machine as so authorized shall be such as the Inspector General of Stamps may, by order determine.

13. Certain instruments to be stamped with impressed labels :-

(1) Instruments executed out of the State and requiring to be stamped after their receipt in the State (other than instruments which under section 11 or rule 14 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 sub-section (2) of 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 instruments in the manner prescribed by rule 11 and return it to the Collector for delivery to the person by whom it was produced.

CHAPTER 4

Of Adhesive stamps

14. Use of adhesive stamps on certain documents :-

The following instruments may be stamped with adhesive stamps, namely- (a) Bills of exchange payable otherwise than on demand and drawn in sets when the amount of duty does not exceed ten naye paise for each part of the set; (b) Transfers of debenture of public companies and associations; (c) Copies of maps and plans, printed copies and copies of or extracts from registers given on printed form when chargeable with duty under Article 22 of the Schedule of the Act. (d) Instruments chargeable with duty under Articles 5 and 40 of the Schedule of the Act; (e) Instruments chargeable with duty under Article 18 of the Schedule of the Act; (f) Policies of insurance; (g) Letters of credit, that is to say, instrument by which one person authorises another to give credit to the person in whose favour they are drawn; (h) Letters of allotment of shares in any company or proposed company or in respect of any loan to be raised by any company or proposed company; (i) Promissory notes payable on demand when the amount of value exceeds Rs. 250/-; (j) Instruments of proxy; and (k) Instruments chargeable with duty under Article 25 the Schedule of the Act.

15. Use of a adhesive stamps to make up stamps duty :-

Notwithstanding anything contained in these rules whenever the stamp duty payable in respect of any instrument cannot be paid exactly by reason of the fact that necessary stamps are not in circulation, the amount by which the payment of duty shall on that account be in defect shall be made up by the affixing of adhesive stamps: Provided that the Government may direct that instead of such stamps, adhesive court fee stamps shall be used for the purpose.

16. Supply of deficient duty on transfer of share :-

When any 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 a rise in the value of such shares found to fall short of the amount of duty

chargeable in respect of such transfer, one or more adhesive stamps bearing the words Share Transfer may be used to make up the amount required.

17. Enrolment of Advocates or Vakil :-

When adhesive stamps are used to indicate the duty chargeable on entry as an Advocate or Vakil on the roll of the High Court, such stamps shall be affixed under the Superintendent of Stamps or other officer appointed in this behalf by the 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.

18. Special adhesive stamps to be used in certain cases :-

The following instruments when stamped with adhesive stamps shall be stamped with the following descriptions of such stamps, namely:- (a) Bills of Exchange, cheques and promissory notes drawn or made out of India chargeable with duty of more than one rupee with stamps bearing the words "Foreign Bill". (b) Separate instrument of transfers of shares and transfers of debentures of Public Companies and Associations; with stamps bearing the words "Share Transfer"; (c) Entry as an advocate or vakil on the roll of the High Court; with stamps bearing the word Advocate or Vakil as the case may be; (d) Notarial acts: with stamps bearing the words "Notarial"; (e) Copies of maps or plans, printed copies and copies of extracts from registers given on printed forms certified to be true copies; with Court-fee stamps over-printed with the word "copy"; (f) Instruments chargeable with stamps duty under Article 5(a) and (b) or 40 of the schedule of the Act; with stamps bearing the words "Agreement" or "Brokers Note" respectively; (g) Policies of insurance; with stamps bearing the word Insurance. CHAPTER V
Sale of stamps

19. Only authorised persons to sell stamps :-

(1) No person, who is not duly authorised in the manner hereinafter provided, shall be entitled to sell stamps of any description other than revenue stamps of one rupee denomination: Provided that this prohibition shall not apply- (i) to a legal practitioner or a banker, who buys a stock of stamps for use in his own business and affixes them, when occasion requires, to the documents he has to draw up in the course of that business, the cost of the stamps being recovered from his client or customer with the rest of his charges, or (j) to a Government officer or Incorporated Company or other

body corporate in respect of stamps used for printed forms of instruments for use by the persons concerned with the business of that office, company or body, the cost of the stamp being recovered from those persons. (2) Except in the case of Revenue stamp of one rupee denomination, no person shall purchase any stamp from, or exchange any stamp with, any person whom he has reason to believe to be not authorised under these rules to sell stamps.

20. Classes of vendors :-

(1) There shall be two classes of vendors, namely:- (a) ex-officio vendors, and (b) licensed vendors. (2) The following persons shall be deemed to be ex-officio vendors:- (i) the treasurer of each District or his salaried assistant or approved agent; (ii) the sub-treasurer of each Tehsil; (iii) any salaried vendor appointed by the Government; (iv) all the officers incharge of post offices; and (v) any other servants of the Government who may be appointed by the Government in this behalf. (3) The Collector may subject to the provisions contained in rule 24, grant a license for vending of stamps to any of the following persons, namely:- (i) Sub-post masters or branch post masters; (ii) Surpanchas of villages; (iii) Village school masters; (iv) any other person or class of persons deemed by the Collector to be fit and proper for the sale of stamps. (4) In the case of appointment of branch or sub-post masters and licensing of village school masters, the previous approval of the Post master General and the Director of Education respectively shall be obtained.

21. Fixing maximum number of licensed vendors for different places :-

(1) The maximum number of licensed vendors for the sale of stamps at the head quarters of each district, sub-division and tehsil shall be fixed by the Collector of the district concerned with the concurrence of the Inspector General of Registration and Stamps, Rajasthan. In the case of towns and villages which are not such headquarters the number of licenses to be granted shall be fixed by the Collector. (2) In fixing the number of stamps vendors for urban areas the views of the Chamber of Commerce, and for rural areas those of the Village Panchayat, should invariably be obtained.

22. Duties of ex-officio vendors :-

(1) The ex-officio vendors shall supply stamps to the public and to licensed vendors, and shall allow discount to the latter at the rates

and under the conditions hereinafter prescribed. (2) The ex-officio vendors shall sell directly to the public only stamps of denominations higher than those prescribed in rule 23.

23. Duties of licensed vendors :-

Licensed vendors shall sell to the public such stamps and at such places as are indicated in their licenses provided that such sale shall be restricted to the sale of stamps value not exceeding Rs. 1,00,000/-.

24. License :-

(1) An application for grant of license shall be made in form A to the Collector. The application shall be accompanied by a treasury challan of having paid the prescribed fees in the treasury under head 0030 Registration and stamps miscellaneous. (2) A license to be granted under sub-rule (3) of rule 20 shall be in form B. In the case of person specified in clause (ii) and (iv) of sub-rule (3) of rule 20, it shall be granted to the person by name. In other cases the designation of the official only shall be entered therein. (3) The collector before granting a license to any person shall ensure: (a) that the applicant is over 21 years of age; (b) that he is of good character; and (c) that he has passed the Secondary examination or an equivalent examination; (4) (a) Every license shall be granted for a period of one year in Form B. The license fee shall be Rs. 500. (b) The Collector may renew the license for one year on payment of renewal fee of Rs. 100. The application for renewal shall be made at least 15 days before the expiry of the license and shall be accompanied by a treasury challan of having paid the prescribed fee under head "0030 Registration Stamps miscellaneous" and shall bear a court fee label of Rs. 5 (Rupees five only); (5) The licensing authority may refund the fees deposited under sub-rule 4(a) or 4(b) above, if it decides not to grant or renew the license and a claim for refund is lodged within three months from the date on which the rejection order is communicated to the applicant. (6) If a license is lost, destroyed, defaced, torn or becomes illegible, the stamp vendor shall forth-with apply to the licensing authority for the grant of a duplicate license. The application shall bear a court fee label of Rs. 5 and be accompanied by a treasury Challan of having paid a fee of Rs. 5 in the treasury under head "0030-Registration and Stamps miscellaneous".

25. Revocation of license :-

A license may be revoked at any time by the Chief Controlling

Revenue Authority or by the Collector with the concurrence of the Inspector General of Registration and Stamps, Rajasthan.

26. Method of supply of stamps to licensed vendors :-

Licensed vendors shall obtain stamps from ex-officio vendors at local and branch depots on payment of ready money (less the discount hereinafter prescribed); Provided that the person in the service of the Government may obtain stamps as an advance without payment in accordance with rule 27.

27. Extent of supply without payment :-

A person in the service of the Government, on being licensed, may, without payment, receive an advance of stamps, not exceeding in value one months pay or, with the special sanction of the Inspector General of Registration and Stamps, of greater value, he shall, on receiving such advance, give a receipt of the money value of the stamps advanced and the receipt shall be renewed half yearly in the manner provided for permanent advances by the Accounts Department. When he ceases, to be licensee he shall refund the value entered in the receipt either in money or in stamps of any kind which he has been authorised to sell, and the receipt shall then be returned.

28. Register of advances :-

(1) The advances shall be shown in a separate register in form C and every item entered in it shall be initialed by the Treasury Officer. (2) The Register shall be inspected every month when the Treasury plus and minus memorandum is prepared and the Treasury Officer shall see that he possesses all the receipts duly renewed when ever necessary, and that the unadjusted advances are correctly included in the balance shown in the plus and minus memorandum in which details of such advances shall invariably be furnished.

29. Discount :-

(1) Every licensed vendor who purchases stamps from the Government on payment of ready money shall be allowed discount on the supply of stamps purchased by him provided that no discount shall be payable when the total value of such purchases falls below five rupees. (2) The rate of discount per 100 for Judicial or Non-Judicial Stamps is as follows: (i) Rs. 1 to 400 - Rs. 2.00 (ii) Rs. 401 to 5,000 - Rs. 0.50 (iii) Rs. 5001 to 10,000 - Rs. 0.30 (iv) Rs. 10,001 to 20,000 - Rs. 0.20 (3) Any class of Ex-officio vendor may be allowed such discount on the supply of stamps purchased

by him for sale, at the rate as may be decided by the State Government from time to time.

30. Stamps of the Denomination required to be supplied, if possible :-

Upon application being made for an impressed sheet of a particular value a sheet of that value shall, if in stock, be furnished to the applicant.

31. Procedure when stamps of the required denomination are not in stock :-

(1) Should no sheet of the value required be in stock, the vendor shall supply the applicant with the smallest number of sheets which he can furnish so as to make up the required value. In the case of a licensed vendor, the applicant shall not be supplied with sheets to an aggregate value exceeding the limit authorised under rule 23. If the impressed stamps required exceed this value a licensed vendor shall refer the applicant to an ex-officio vendor and shall not attempt to make up the stamp duty exceeding the said limit by the issue of two or more stamps of lower denominations. (2) When a vendor is unable to furnish a single stamp of the value required by the purchaser he shall endorse on one of the stamps sold by him a certificate to that effect in the form below: FORM OF CERTIFICATE
Certified that a single stamp of the value of Rs..... required for this document is not available but in lieu thereof I have furnished a stamp of the next lower value available and make up the deficiency by the use of one or more adhesive impressed stamps of the next lower value available required to make up the exact amount of the duty.

32. Particulars to be entered on the impressed sheet :-

Every stamp vendor shall endorse on the back of each sheet of impressed stamp and on the face of each adhesive stamp (except revenue stamps) sold by him to the public the serial number, the date of the sale, the value of the stamp in words and the name, fathers name and residence of the purchaser, and shall affix his signature to the endorsement. At the same time he shall make corresponding entries in a register to be maintained by him under rule 34.

33. Signing of endorsements on the stamp and entries in the register by the purchaser :-

If the purchaser is literate he shall be invited to sign the endorsement on the stamp and the entry in the register; and if

illiterate, the imprint of his left thumb impression shall be taken below the endorsement on the stamp as well as against the entry in the register.

34. Register of sales :-

Every vendor shall keep a register of stamps sold to the public in the following form- REGISTER OF DAILY SALES OF STAMPS

S. No.	Date of sale	Description of stamp (impressed or adhesive)	Value of Stamp sold in words	Name & residence of purchaser	Signature or thumb impression of the purchaser	Signature of the licensed vendor

35. Register how to be maintained and their deposit after completion :-

Each page of the register shall be numbered and sealed with the seal of the Collectors Office. The name of the vendor, the date on which the register is brought into use and the number of pages it contained shall be entered on the inside of the cover. On completion it shall be deposited in the Collectors office. The use by a licensed vendor of a register not so distinguished is forbidden.

36. Maintenance of register of daily transactions by licensed vendors :-

Every licensed vendor shall also maintain a register of his daily transactions in Form-D.

37. False endorsement or efacement prohibited :-

No vendor shall knowingly make a false endorsement or efacement on a stamp sold or a false entry in his register of sales.

38. Over charge or delay prohibited :-

No vendor shall demand or accept for any stamp more than the actual value denoted thereon, and every vendor shall without delay deliver any stamp which he has in his possession for sale on demand by any person tendering the value in any currency which would be accepted on behalf of the Government by the Collector.

39. Discontinued stamp not to be sold :-

No vendor shall sell any stamp the use of which has been ordered by competent authority to be discontinued.

40. Accounts etc. to be open to inspection :-

Every vendor shall allow any revenue officer not below the rank of Naib Tehsildar or any official duly authorised in that behalf by the

Collector or by the Government at any time to inspect his register of sales and to examine his license and the stock of stamps in his possession.

41. Stamps to be delivered on demand by the Collector or on revocation of license, etc :-

(1) Every licensed vendor shall at any time on demand or on revocation of his license deliver up all stamps or any class of stamps remaining in his possession, together with the registers which he was maintaining. (2) When stamps are returned under sub-rule (1) they shall be taken back on their full value, less any discount allowed under these rules and due to the licensed vendor in respect of sales of stamps affected by him.

42. Signboards etc :-

(1) Every licensed vendor shall at all times keep affixed in a conspicuous position outside his place of vend a placard bearing his name and the words "Licensed Vendor of Stamps" in Hindi. (2) He shall also keep at his place of vend his license and copies of the Act and its schedule together with these rules in English and in Hindi. He shall permit any intending purchaser to inspect the Act, Schedule and Rules.

43. Unsold stamps may be exchanged :-

A licensed vendor may be allowed to exchange unsold stamps which are fit for use for other stamps of the same value.

44. Supply of revenue stamps to be kept :-

Every licensed vendor shall keep for sale to the public a supply of revenue stamps of the denomination of one rupee sufficient for the probable demand of at least one-week.

45. Sale of stamps during office hours :-

Licensed vendors shall sell stamps during office hours on working days. They may also sell stamps on public holidays.

46. Penalty for the infringement of any of these rules :-

Any infringement of these rules or of the conditions of a license shall render the holder thereof liable to cancellation of his license in addition to any other penalties to which he may be liable under the Act and these rules.

47. List of licensed vendors :-

A register of licenses issued shall be kept in the Collectors office and shall be revised annually in April, when all lapsed licenses shall

be struck out and new licenses entered. It shall contain the following headings- (a) Date of license. (b) Name of Licensee. (c) Place of vend. (d) Amount of security, if any, taken. (e) Description of stamps to be sold under the license. (f) Remarks (this column shall show any changes that may take place during the year).

CHAPTER 5

Refund and renewals

48. Procedure and period for obtaining refund or renewal :-

The refund or renewal of the value of spoiled or misused stamps or stamps not required for use shall be made in accordance with the provisions of sections 58 to 64 of the Act and applications thereof shall be made within the period prescribed by section 59 and other provisions of the Act.

49. Power to administer oath :-

The Collector may require any person claiming a refund or renewal under the Act or his duly authorised agent to make an oral deposition on oath or affirmation or to file an affidavit, setting forth the circumstances under which the claim has arisen and may also, if he thinks fit, call for the evidence or witnesses in support of the statement set forth in any such deposition or affidavit.

50. Evidence to be taken :-

Necessary evidence should generally be taken before refund orders are passed, and reliance should not be placed solely on the stamp officers report or the unsupported allegations of the claimants for refund.

51. Proof for failure to apply within time :-

Clear proof should be required that the failure to apply for relief within the period prescribed by the Act was really due to unavoidable circumstances. For instance, it is not sufficient that an applicant should merely state that he was unwell; he must produce satisfactory evidence that he was, as a fact, incapacitated by illness from applying for the refund.

52. Application for refund under section 49 :-

Refund under section 49 of the Act should be by application in writing to the Collector who should forward it to the Chief Controlling Revenue Authority. Such application should bear court fee as an application to a Collector. While forwarding the application, for the orders of the Chief Controlling Revenue Authority, the Collector should submit the file of the case

containing the original document bearing the endorsement of the payment of duty and penalty. The Collector should also express his own opinion on the merits of the application.

53. Orders on application :-

In all cases the order of refund or renewal, with the reason thereof, must be recorded with his own hand by the officer sanctioning such refund or renewal. The stamps, for which the allowance is claimed, shall be destroyed by the officer sanctioning the refund or renewal, if such authority has been delegated to him. In other case he shall- (i) in the case of impressed stamps, write the original order or a certified copy of it on the stamp for which the allowance is claimed, or (ii) in the case of adhesive stamp, record such an order or a copy thereof on a separate sheet of paper. The stamps shall then be punched and marked in such a way that they cannot be used again and forwarded to the Superintendent of Stamps for destruction.

54. Procedure when no evidence is produced :-

When an application is made for refund or renewal under the Act 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 given in lieu thereof is not taken, or if the 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 stamps (if any) shall be sent to the Superintendent of Stamps or other officer appointed in this behalf by the Government for destruction.

55. Mode of Canceling original debenture on refund :-

When the Collector makes a refund under section 64, he shall cancel the original debenture by writing on or across it the word "Cancelled" and his usual signature with the date through.

CHAPTER 6

Miscellaneous

56. Provision for cases in which improper description of stamp is 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, if application is made within

three months of the execution of the instrument, and the Collector is satisfied that the improper description of stamps used was solely on account of the difficulty or inconvenience of procuring stamp of the proper description, he may remit the further payment of duty prescribed in this rule.

57. Facts affecting duty to be set forth in instrument :-

In the case of an instrument relating to immovable property chargeable with duty on the market value of the property,- (i) the instrument relating to agricultural land shall fully and truly set forth,- (a) the annual rent payable by the Khudkasht holder, Khatedar, Gair Khatedar, or SubTenant of the land in question; (b) the annual rent payable by the Khudkasht, holder, Khatedar, Gair Khatedar or SubTenant as the case may be, of the adjoining agricultural land of the same class of soil, if the land which is subject matter of instrument, is rent free or yielding no rent, or unrented, or which has not been assessed to any rent. Provided that every instrument relating to transfer of agricultural land shall be accompanied by a copy of last Khasra Girdawari to determine the correct market value. (ii) the instrument relating to transaction of any immovable property of urban or rural area, except agricultural land, shall fully and truly set forth- (a) the market value of the property, (b) the annual rental or gross-assets, (c) local rates, municipal or other taxes, (d) the area of the plot and the area of constructed-portion thereon; (e) other relevant information. (iii) the instrument of lease shall fully and truly set forth the amount of money paid or likely to be paid as developmental charges: Provided that in cases relating to transfer of property as mentioned in sub-clause (ii) above, the market value shall be determined on the basis of market value of the open land and the constructed portion separately as per their respective rates: Provided further that in case where the registering Officer has a doubt about correctness of facts mentioned in the instrument affecting duty, he may inspect the property to ascertain the correctness and determine the market value accordingly: Provided further that the Inspector General, Registration & Stamps Department may prescribe a program for specific mention of any information and such a Performa, duly filled in, shall always be deemed to be a part of the document.

58. Procedure for assessment of the market value of the property by the Registering Officer :-

(1) In the case of an instrument relating to immovable property,

the market value of land shall be assessed by the Registering Officer on the basis of the rates recommended by the District Level Committee constituted under rule 2(b) from time to time or the rates approved by the Inspector General of Stamps from time to time, whichever is higher and market value of the constructed portion shall be assessed on the basis of the rates determined by the State Government from time to time. 1 [(2) If the rates of land recommended by the District Level Committee are not revised within one year from the date of such recommendation or if the market value of land in any area has substantially increased or decreased, the State Government may, suo-motu, or on a reference made by the Inspector General of Stamps, re-determine by order the rates of the land in such areas either considering the factors reflecting such increase or decrease itself or on the basis of the recommendations made by a committee consisting of Secretary Finance (Revenue) as chairman and Inspector General of Stamps, Dy. Secretary Finance (Tax), Collector of concerned District and a Public Representative of that District nominated by the Government as Member, constituted for the purpose. The rates so determined shall be the basis of assessment of the market value of land with effect from the date specified in such order and be valid until the District Level Committee revises the rates so determined.].

59. Plea of ignorance :-

The plea of ignorance of the requirements of the law should not be lightly accepted; although mere negligent evasions do not call for the application of criminal penalties.

60. Statement by Collector regarding Prosecutions stayed and cases compounded :-

The power of staying prosecutions and compounding offences under section 83 (2) of the Act is delegated to Collectors who shall submit to the Chief Controlling Revenue Authority, annually, a statement of the cases in which the power has been exercised.

61. Procedure of compounding and stay :-

If the Collector is satisfied that it is not desirable to launch a prosecution in respect of an under-stamped instrument he may compound the offence and realize such amount as he deems fit as composition fee. If a prosecution, has been already started the Collector may stay the prosecution, and after realising the composition fee in his discretion, may inform the Magistrate that the accused person might be discharged.

62. 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 Government may fix in this behalf.

63. Rewards to persons in the service of Government :-

Rewards may be given to a person in the service of the Government in cases where it is no part of the routine duties of that official to bring to light any infraction of stamp law. Rewards may be given to record keepers for this special services: Provided that the Inspector General of stamps may also grant certificates of good work to the officials contemplated in the above rule whether a reward has been sanctioned or not.

64. Procedure in case of detection of unstamped or understamped instrument during inspection or otherwise :-

(1) In case where an unstamped or understamped instrument is detected in course of inspection or otherwise by a public officer, a report therefore, shall be made forthwith to the Collector. (2) The Collector shall thereupon issue a notice to the executant or such other person as may be liable to pay the duty under sections 32, 33 and 34 of the Act, requiring him to produce the original instrument before the Collector within 30 days. (3) On receipt of original instrument or in case it is not produced within 30 days from the service of notice as issued under sub-rule (2), the Collector shall impound its copy and require payment of proper duty together with penalty under section 44 of the Stamp Act along with proper registration fee on such duty.

65. Procedure to be followed by the Collector in cases of under valued instruments :-

(1) On receipt of a reference under sub section (1) or sub section (2) of section 51 of the Act from the Registering officer, the Collector shall issue a notice to the person liable to pay the duty informing him of the receipt of the reference and asking to show that market value of the property has been truly set forth in the instrument and also produce all evidence that he has in support of his representation, within 21 days from the date of service of the notice. (2) On receipt of a reference under sub-section (4) of section 51 of the Act or where the Collector proposed to take action suo-moto under sub-section (5) of section 51 of the Act, the Collector shall issue a notice- (a) to every person by whom; and (b)

to every person in whose favour, the instrument has been executed; asking them to produce the original instrument and to show cause within 21 days from the service of the notice as to why he should not proceed to determine the correct market value of the property and realise the deficient duty together with penalty under section 51 of the Act, where the original instrument is not produced within the above period of 21 days, the Collector may proceed to determine the correct market value on the copy of the instrument. (3) After expiry of 21 days from the service of notice, Collector shall summarily examine the matter, and if he thinks fit may record a statement of any person to whom a notice under sub-rule (1) and (2) has been issued. (4) The Collector may for the purpose of enquiry- (i) Look into corresponding rates as recommended by the District Level Committee and the rates approved by the Inspector General of stamps. (ii) Call for any information or record from any public office, officer or authority under the Government or the Local Authority. (iii) examine and record statement of any member of the public, officer or authority under the Government or the Local Authority; (iv) inspect the property after due notice to the parties concerned. (5) The Collector shall- (i) after considering the objections and representation received in writing from the person to whom notice under sub-rule (1) & (2) has been issued; (ii) after examining the records produced before him; (iii) after a careful consideration of all the relevant factors and evidence placed before him, and (iv) after consideration the corresponding rates as recommended by the DLC and the rates approved by the Inspector General of Stamps. pass an order determining the market value of the property and duty payable on the instrument and take steps to collect the difference in the amount of stamp duty alongwith penalty, if any. (6) The summary enquiry shall be completed within a period of 3 months. (7) A copy of the order shall be forward to the Inspector General of stamps within 15 days from the date of order.

66. Procedure to be followed by the Collector in cases where the nature of instrument is not correctly determined :-

(1) On receipt of a reference under subsection (1) or sub-section (2) of section 53 of the Act, from the Registering officer, the Collector shall issue a notice to the person liable to pay the duty informing him of the receipt of the reference and asking to show that the correct nature of the instrument has been set forth in the

instrument and also produce all evidence that he has in support of his representation, within 21 days from the date of service of the notice. (2) On receipt of a reference under sub section (4) of section 53 of the Act or where the Collector proposed to take action suo-moto under sub-section (5) of section 53 of the Act, the Collector shall issue a notice- (a) to every person by whom; and (b) to every person in whose favour, the instrument has been executed; asking them to produce the original instrument and to show cause within 21 days from the service of the notice as to why he should not proceed to determine the correct nature of the instrument and realise the deficient duty together with penalty under section 53 of the Act. Where the original instrument is not produced within the above period of 21 days, the collector may proceed to determine the correct nature of the instrument on the basis of its copy. (3) After expiry of 21 days from the service of the notice, the Collector shall summarily examine the matter, and, if he thinks fit, may record a statement of any person to whom a notice under sub-rules (1) and (2) has been issued. (4) The Collector shall (i) after considering the objections and representation received in writing from the person to whom notice under sub-rule (1) and (2) has been issued; (ii) after examining the records produced before him; and (iii) after a careful consideration of all the relevant factors and evidence placed before him, pass an order determining the correct nature of the instrument and duty payable on the instrument and take steps to collect the difference in the amount of stamp duty along with penalty, if any. (5) The summary enquiry shall be completed within a period of 3 months. (6) A copy of the order shall be forwarded to the Inspector General of Stamps within 15 days from the date of order.

67. Procedure in case of non-registration of compulsorily registerable documents :-

(1) On receipt of an information under sub-section (1) of section 55 of the Act, from any registering officer or any other person or where the Collector proposes to take action suomoto under sub-section (2) of the said section, Collector shall issue a notice to the party/ parties referred to in the information received, asking them to produce the original instrument and also produce all the facts and circumstances as required under section 30 of the Act, within 21 days from the date of service of the notice. (2) Where the original instrument or a copy of such instrument is produced, the Collector shall adopt the following procedure- (a) if he is of the

opinion that such instrument is duly stamped or is not chargeable with duty, he shall drop the proceeding. (b) if he is of opinion that such instrument is chargeable with duty and is not duly stamped, he shall impound it and register a case under section 37(5) or 51(5) of 53(5) as the case may be and proceed accordingly. (3) Where the original instrument or a copy of such instrument is not present and/or the person to whom the notice was served, do not appear before the Collector, the Collector shall proceed to enquire into the correctness of the information. (4) The Collector may for the purpose of enquiry,- (a) Call for any information or record from any public office, officer or authority under the Government or the local authority; (b) Examine and record the statement of any member of the public, officer or authority under the Government or the local authority; (c) Inspect the property, if any; after due notice to the parties concerned. (5) After the aforesaid enquiry, where it appears to the Collector that the instrument in question has been executed but not presented for registration with a view to avoiding stamp duty, it shall be deemed to be a violation of section 30 of the Act and if such non production is with a view to concealing the consideration, if any, and all other facts and circumstances affecting the chargeability of the said instrument with duty, and the determination of such duty, the Collector shall launch a prosecution against the person concerned under section 73 or 75 of the Act, as the case may be. (6) The summary enquiry under this rule shall be completed within a period of 3 months.

68. Prosecution in case of non-production :-

If the original instrument is not produced in compliance with the notice under rule 64, 65, 66 and 67 as the case may be and the Collector concludes that such non production is with a view to avoiding payment of stamp duty, the Collector shall launch a prosecution against the person concerned under section 73 or 75 of the Act, as the case may be, unless the case is compounded on payment of a suitable composition fee.

69. Production of original before Magistrate :-

(1) When prosecution has been launched, the Collector shall move the Magistrate, seized of the case to take action, if such action has not already been taken by the Magistrate of his own motion, for the production of the original instrument in court under section 91 or section 93 of the Code of Criminal Procedure, 1973. (2) If the original instrument is not produced in Court, a copy thereof may be produced as secondary evidence under section 63 of the Indian

Evidence Act, 1872, to prove the contents of the original.

70. Impounding :-

If the instrument is produced in court, the Collector shall move the magistrate to impound the same under section 104 of the Code of Criminal Procedure, 1973 unless it has already been impounded by the Magistrate of his own accord.

71. Assessment of Penalty :-

When an instrument impounded under rule 70 is received by the Collector for action under section 44 of the Act, he shall take into consideration, while assessing the penalty thereon, the fine, if any, imposed by the Magistrate as a result of the prosecution launched under-rule 68.

72. Inherent powers of Officers :-

In addition to the powers specified in the Act and Rules- (a) The Inspector General, Registration & Stamps shall have all the powers of Collector & Superintendent of Stamp and a Treasury Officer. (b) The Additional Inspector General, Registration & Stamps shall have all the powers of a Collector and a Treasury Officer.

73. Repeal and Savings :-

(1) The Rajasthan Stamp Rules, 1955 is hereby repealed. Provided that the repeal hereby 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 hereby repealed and any such proceeding may be instituted, continued and disposed of and any such remedy may be enforced as if these rules had not been passed. (2) Any appointment, notification, notice, order or form made or issued under the rules hereby repealed shall be deemed to have been made or issued under the provisions of these rules, in so far as such appointment, notification, notice, order or form is not inconsistent with the provisions of these rules and shall continue in force, unless and until it is superseded by an appointment, notification, notice, order or form made or issued under these rules.

SCHEDULE 1 **FORMS**

By Order of the Governor,
(Ajitabh Sharma), Deputy Secretary of Govt.
Footnotes:

1. Substituted by Notification No. S.O.119 dtd. 08 th July 2009