

Madras Stamp (Amendment) Act, 1922

06 of 1922

[25 April 1922]

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PREAMBLE

An Act to amend the Indian Stamp Act, 1899, in its application to the Presidency of Madras.

Whereas it is expedient to amend the Indian Stamp Act, 1899, in its application to the Presidency of Madras;

And Whereas the previous sanction of the Governor-General has been obtained under section 80-A, sub-section (3), of the Government of India Act to the passing of this Act;

It is hereby enacted as follows:--

1. For Statement of Objects and Reasons, see Fort St. George Gazette, Part IV, dated 7th February 1922, page 41.

For increase in the rates of stamp duty on certain instruments, see the Madras Stamp (Increase of Duties) Act, 1943 (Madras Act XVI of 1943).

1. Short title and extent :-

(1) This Act may be called the Madras Stamp (Amendment) Act, 1922.

(2) It extends to the whole of the Presidency of Madras.

2. Interpretation clause :-

In this Act, the words " the principal Act" shall mean the Indian Stamp Act, 1899.

3. Amendment of clause (10) of section 2 of Act II of 1899 :-

To clause (10) of section 2 of the principal Act the following shall be added, namely :--

"or by Schedule 1-A, as the case may be."

4. Amendment of section 3 :-

In section 3 of the principal Act--

(1) after clause (c), the following shall be inserted, namely :--

"Provided that, except as otherwise expressly provided in this Act, and notwithstanding anything contained in clause (a) or (c) of this section or in Schedule I, the amount indicated in Schedule 1-A shall, subject to the exceptions contained in that Schedule, be the duty chargeable on the following instruments:--

(aa) every instrument mentioned in Schedule I-A as chargeable with duty under that Schedule, which, not having been previously executed by any person, is executed in the Presidency of Madras on or after the first day of April 1922;

(bb) every instrument mentioned in Schedule I-A as chargeable with duty under that Schedule, which not having been previously executed by any person, is executed out of the Presidency of Madras on or after the first day of April 1922 and relates to any property situated or to any matter or thing done or to be done in the said Presidency and is received in the said Presidency;"

(2) after the word "Provided" the word "also " shall be inserted.

5. Amendment of section 4 :-

In sub-section (1) of section 4 of the principal Act--

(a) after the words and figure " in Schedule I," the words, figure and letter " or in Schedule I-A as the case may be " shall be inserted;

(b) after the words " one rupee " the words " or one rupee eight annas " shall be inserted;

(c) for the words "in that Schedule " the words, figures and letter " in Schedule I or in Schedule I-A as the case may be " shall be substituted.

6. Amendment of section 6 :-

In section 6 of the principal Act, after the word and figure " Schedule I " the words, figure and letter " or in Schedule I-A as the case may be " and after the words ¹one rupee " the words " or one rupee eight annas as the case may be " shall be inserted.

1. During the continuance of the Madras Stamp (Increase of Duties) Act, 1943 (Madras Act XVI of 1943), the Indian Stamp Act, 1899 (Central Act II of 1899), shall have effect as if for the words " one rupee eight annas," the words " three rupees " had been substituted--Vide section 4 (a) of Madras Act XVI of 1943. Came into effect on the 1st October 1943.

7. Addition of a new section 19-A :-

After section 19 the following shall be inserted, namely :--

" 19-A. Payment of duties on certain instruments liable to increased duty under clause (bb) of section 3.--

Where any instrument has become chargeable in ¹[any part of India] other than the Presidency of Madras with duty under the Stamp law in force in ²[that part.] and thereafter becomes chargeable with a higher rate of duty in the said Presidency under clause (bb) of the first proviso to section 3--

(i) notwithstanding anything contained in the first proviso to section 3, the amount of duty chargeable on such instrument shall be the amount chargeable on it under Schedule I-A less the amount of duty, if any, ³[already paid on it in that part],

(ii) in addition to the stamps, if any, already affixed thereto, such instrument shall be stamped with the stamps necessary for the payment of the amount of duty chargeable on it under clause (i) in the same manner and at the same time and by the same persons as though such instrument were ⁴[an instrument received in India] for the first time at the time when it became chargeable with the higher duty, and

(iii) the provisions contained in clause (b) or clause (c), as the case may be, of the proviso to sub-section (3) of section 32 shall, with the necessary modifications, apply to such instrument, but the

provisions contained in clause (a) of the said proviso shall not apply thereto."

1. These words were substituted by section 4 of, and the Third Schedule to, the Madras Repealing and Amending Act, 1957 (Madras Act XXV of 1957) for the words and letters " anyPart A State or Part C State " as substituted for the wards " any part of British India " by the Adaptation (Amendment) Order of 1950.

2. These words were substituted by ibid for the words " the State concerned " as substituted for the words "that part of British India" by the Adaptation (Amendment) Order of 1950.

3. These words were substituted for the words " already paid on it in British India" by the Adaptation (Amendment) Order, 1950 and the words " that part" were substituted for the words " the State concerned " by section 4 of, and the Third Schedule to, the Madras Repealing and Amending Act, 1957 (Madras Act XXV of 1957).

4. The word "India" was substituted by ibid for the words and letter" any State other than a Part B State"in the words " an instrument received in any State other than a Part B State " substituted for the words" an instrument received in British India " by the Adaptation (Amendment) Order of 1950.

8. Amendment of section 23-A :-

In sub-section (1) ¹[*] of section 23-A, after the word and figure "Schedule I" the words, figure and letter " or article No. 4 (c) of Schedule I-A as the case may be "shall be inserted.

1. The letter and brackets "(b)" were omitted by section 2 of the Madras Stamp (Further Amendment) Act, 1923 (Madras Act VI of 1923).

9. Amendment of section 24 :-

In section 24 after the word and figure "Schedule I " the words, figures and letter " or article 16 of Schedule I-A as the case may be "shall be inserted.

10. Amendment of section 29 :-

In clause (a) of section 29, after the word and figure " Schedule I" the words, figure and letter "or the corresponding articles of Schedule I-A as the case may be " shall be inserted.

11. Amendment of section 32 :-

In clause (c) of the proviso to sub-section (3) of section 32, after the words "half an anna," the following shall be inserted, namely :-
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"or a mortgage of crop [article 34 (a) of Schedule I-A] chargeable under clauses (aa) or (bb) of section 3 with a duty of two annas."

12. Amendment of sections 35, 40 and 41 :-

In clause (a) of the proviso to section 35, in sub-section (1) of section 40 and in section 41, after the words "half an anna only," the following shall be inserted, namely :--

" or a mortgage of crop [article 34 (a) of Schedule I-A] chargeable under clauses (aa) or (bb) of section 3 with a duty of two annas."

13. Addition of a new Schedule I-A :-

After Schedule I of the principal Act, the following shall be inserted, namely :--