

NOTIFICATION.

EXCISE AND STAMPS.

Stamps.

Delhi, the 20th March 1934.

No. B-77/34-Fin.—In exercise of the powers conferred by section 74 of the Indian Stamp Act, 1899, and clauses (a) and (d) of section 27 and sub-section (1) of section 34 of the Court Fees Act, 1870, and under the authority derived from the rules made by the Governor-General in Council and circulated with the Government of India, Finance Department, letter R-Dis. No. 94 (1) Stamps-25, dated the 28th June 1929, hereinafter referred to as the Government of India Rules, the Chief Commissioner is pleased to make for the province of Delhi the following rules regulating:—

- (i) the supply of non-judicial and court-fee stamps and stamped paper;
- (ii) the keeping of accounts of all such stamps used;
- (iii) the sale of such stamps;
- (iv) the persons by whom alone such sale is to be conducted; and
- (v) the duties and remuneration of such persons.

2. These rules may be called "The Delhi Province Stamp Rules, 1934", and shall take effect on and from the 1st day of April 1934, in supersession of rules published in Punjab Government notifications Nos. 1727 and 1726, dated the 22nd November 1909, as subsequently amended.

~~THE DELHI PROVINCE STAMP RULES~~
1934.

INTERPRETATION.

1. In these rules, unless a different intention appears from the subject or context—

(a) the word "stamp" means as the case may be—

- (i) a stamp intended to be used under the Indian Stamp Act, 1899, and applies both to adhesive stamps and impressed stamps,
- (ii) a stamp intended to be used under the Court-fees Act, 1870, and applies both to adhesive stamps and impressed stamps.

(b) the expression "Impressed stamp" includes (1) labels affixed and impressed by the Chief Commissioner's office, and (2) stamps embossed or engraved on stamped paper;

(c) the expression "Adhesive stamp" means as the case may be—

- (i) an adhesive stamp bearing the words "Court-fee" and intended to be used under the Court-fees Act;
- (ii) a stamp bearing the word or words "Revenue", or "Foreign Bill" or "Share Transfer", or "Advocate" or "Notarial" or "Agreement" or "Brokers Note" or "Insurance" and intended to be used under the Indian Stamp Act, 1899.

(d) the expression "Local Depot" means the treasury at Delhi and any place for the custody and sale of stamps where there is no treasury which the Chief Commissioner may declare to be a "Local Depot";

(e) the expression "ex-officio vendor" means the treasurer for the time being of the treasury at the headquarters, or his agent and the subordinate treasurer of every subordinate treasury at the headquarters, and it also includes every person appointed to discharge the functions of a treasurer at any local depot established at the place where there is no treasury and postmasters including sub and branch post-masters and persons appointed by post offices to sell "Revenue" stamps;

(f) the expression "Licensed vendor" means and includes every person who, for the time being, holds a license granted under these rules, to sell stamps, but does not include a specially licensed vendor or an ex-officio vendor, as such, though an ex-officio vendor may, if duly licensed, be also a licensed vendor. The expression "license" means a licensed vendor's license;

(g) the term "vendor" includes an ex-officio vendor, a licensed vendor and a specially licensed vendor;

(h) the term "special license" means a license granted under these rules to a Government servant to sell non-judicial stamps only on special terms as to remuneration; and specially licensed vendor is a person holding such license.

1.—SUPPLY OF STAMPS AND KEEPING OF ACCOUNTS.

2. According to rule 7 of the Government of India Rules, the Controller of Stamps, Central Stamp Store, Nasik, is responsible for supplying the stamps that are required by Local Governments. The Controller of Stamps supplies stamps on the indents of Treasury Officers (or officers in charge of local depots) submitted through the Chief Commissioner's office.

3. The district treasury has been constituted a local depot and the supply of stamps from treasuries to sub-treasuries. The Controller of Stamps is responsible for supplying the stamps that are required by Local Governments. The Controller of Stamps supplies stamps on the indents of Treasury Officers (or officers in charge of local depots) submitted through the Chief Commissioner's office.

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4. Separate rules have been framed for the preparation and submission of ordinary and emergent indents for non-postal stamps by officers in charge (treasury and sub-treasury officers) of local and branch depots (treasuries and sub-treasuries).

5. Rules 14 and 18 of the Government of India rules require that reserve stocks shall be maintained in local and branch depots. Accordingly the following reserve has been prescribed in the indent rules:—

(a) *Local depots*.—Shall maintain a reserve stock of stamps not less than the probable consumption of three months, in addition to the stock required for the quarterly or annual consumption for which indents are submitted quarterly and yearly, respectively.

(b) *Branch depots*.—Shall be so supplied with stamps that ordinarily the balance of stamps in each branch depot should never be less than sufficient for one month's nor more than sufficient for two months' average consumption.

6. The receipt and examination of stamps on arrival at treasuries and sub-treasuries shall be conducted in the manner laid down in rule 10 or 18 of the rules for the despatch and receipt of stamps in treasuries and sub-treasuries. When stamps are returned by a sub-treasury, they should be received back into the double lock.

7. Rule 24 of the Government of India rules lays down that stamps shall be dealt with as follows after receipt and counting:—

All stocks of stamps received to be deposited under double lock in the strong room of treasury or sub-treasury.

They shall be placed in proper receptacles in the store under double lock in the presence of the officer in charge, arranged in parcels and packets containing known quantities, the amount and value of each denomination being entered at the same time in a register maintained to show the receipts and issues to and from the store under double lock. These entries shall be checked by the Officer in charge at the time when the stamps are deposited and the correctness of the arithmetical calculations of additions to balance, as well as of the values compared with quantities, shall be verified and initialled by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed therefrom, nor shall any entries be allowed to be made therein except in the presence of the officer in charge.

The double lock registers referred to in the foregoing rule shall be in stereo A. & T. stamps Nos. 91-102 and 105 (b). They shall be maintained

in English in bound books. There are columns showing date and nature of transaction, values of stamps, total number of stamps, total value and finally a column for the signature of the treasury or sub-treasury officer. The entries in the books shall be made (from the invoices or treasurer's passed indents, as the case may be) either by the officer-in-charge himself at the time of storing or taking out stamps, or by a treasury clerk called to the double lock chamber for the purpose; but in the latter event the entry must be personally checked by the officer-in-charge as the stamps are put in or taken out. Every entry of receipt should correspond with the invoice and show whence the stamps were received; and every entry of issue shall be vouched by a treasurer's passed indent. A balance shall be struck after each entry at the time of receipt or issue, and attested by the initials of the officer-in-charge.

8. A counterpart of the double lock registers in forms stereo. Nos. 91-102 and 105 (b) shall be maintained by the treasurer or sub-treasurer in English or Urdu with English numerals and kept in the double lock, but these registers and the double lock registers in English must be written up independently, and one shall not be a mere translation of the other. The entries in this counterpart record shall be signed by the treasurer; they shall also be verified by the initials of the officer-in-charge, who shall see that the entries of receipt correspond with the invoices, and the entries of issue with the passed indents, and that the balance struck corresponds with that shown in the English double lock registers.

9. When there is a *saha navis* at the tahsil, the store-book shall be maintained by him in Urdu, English numerals being used. The store-

book shall not be written on loose-sheets, but in bound volumes supplied from the district headquarters, the pages shall be numbered consecutively, the total number of pages in each volume being certified on the title page. They shall be in the same form as the counterpart registers maintained for local depots and must be kept neatly and carefully all corrections being verified by the initials of the officer-in-charge; and a balance shall be struck at the close of each day in which there has been a transaction of either receipt or issue. All entries must be signed by the officer-in-charge, and (except where the book is written up in the sub-treasurer's own hand) also by the sub-treasurer. Before signing an entry of issue by sale the officer-in-charge should satisfy himself that the stamps have been paid for and that the money has been credited in the cash account of the branch treasury.

10. Due precautions shall be taken by the treasurer and the officer-in-charge of the treasury or sub-treasury to protect stamps from injury by damp or vermin.

They shall be kept in strong chests or presses lined or covered with tin and so closed as to exclude damp, air, mice, or insects. In places where white-ants are troublesome, the stamp chests or presses shall not be allowed contact

with the walls of the strong room, and shall be raised from the floor, and shall rest on stone or earthen troughs containing common oil. Each chest or press shall have two locks the key of one invariably remaining in the hands of the officer-in-charge and the key of the other in the hands of the treasurer. Adhesive stamps shall be further secured by being kept in air-tight tin boxes placed inside the stamp chest or press; the sheets shall be kept face to face and sheets of rough paper placed between each pair of gummed surfaces so as to obviate two sheets being struck together on the gum side.

11. The stamped paper shall be kept in the parcels of quantities noted in the margin to save trouble in enumeration, each parcel being securely packed and sealed in cloth or paper cover bearing a note of the quantity and value of the stamps within, signed by the officer-in-charge.

Custody of stamped paper—	
All below Rs. 1, in packets of 500	From Rs. 1 to Rs. 4 200
From Rs. 5 to Rs. 18 100	Stamps of higher value as received from Nasik.

12. Stamps shall be supplied from the main stock under double lock only in the following circumstances:—

(a) to the treasurer or sub-treasurer on regular written indents; issues shall never be made on oral applications.

(b) Large indents for stamps from post or telegraph offices or for service stamps from Government departments or offices may be complied with direct from double lock.

(c) Replenishments of stocks at branch depots and all despatches of stamps beyond the limits of a district shall be made direct from the double lock.

In order to prevent frauds, errors or damage by any cause remaining undetected for long periods, the stock of stamps shall be issued in the order of its receipt, and any denomination lying unsold for any reason for a long time shall be transferred to some other depot where there is a demand for it, under the orders of the Chief Commissioner.

13. At each local or branch depot, whether a branch of the Imperial Bank of India exists or does not exist, there shall be a supply of stamps in the *tahvil* of expense stock in the sole custody of the treasurer or sub-treasurer for the purpose of supply to the public and licensed vendors. Issues shall never be made to the public or licensed vendors from the stock under double lock.

14. The *tahvil* or expense stock in the sole custody of the treasurer or sub-treasurer shall in no case exceed the following limit [Government of India rules 26 and 31 (ii)]:—

(a) Local depots.—(i).—Stamps up to the probable demand of one week with cash and opium combined to a value not exceeding

Rs. 5,000 or (ii) a total value of Rs. 15,000 for stamps, cash and opium, whichever is less.

(iii) in the special case of the Delhi treasury, the treasurer or his agent may hold in his separate custody in single lock—

(a) Court-fee and non-judicial stamps with opium up to a value of Rs. 15,000;

(b) Service stamps up to a value of Rs. 35,000.

Similar concessions may be extended to other treasuries under the orders of the Chief Commissioner.

(b) Branch depots.—(i) Stamps up to the probable demand of two days, with cash and opium combined to a value not exceeding Rs. 500, or

(ii) stamps, cash and opium to the total value of Rs. 1,500, whichever is less.

15. For the safe custody of the expense stock it is sufficient that an ordinary tin-lined box shall be kept besides the *tahvildar* by day and locked in the double lock store room at night.

16. Every $\frac{\text{week}}{\text{second day}}$ or when necessary the

treasurer shall prepare in English or Urdu and submit to the officer-in-charge, an indent in form A. & T. No. 90 for a supply of stamps for sale. This indent shall show the estimated consumption for $\frac{\text{the week}}{\text{two days}}$, the balance in hand, and the quantity indented for. Printed forms bound in volumes, are obtainable on application, to the Superintendent, Government Printing, Punjab. Any denominations of stamps not specified in the indent form should, if necessary, be entered in manuscript in the blank space provided for the purpose. All intermediate or supplementary indents shall be prepared in the forms of indents which are intended to be used both for the purpose of ordinary and emergent indents made at shorter intervals. Before complying with indents the officer-in-charge shall examine the treasurer or sub-treasurer's store book (prescribed in rule 8) and check the arithmetical calculations made therein. The indent, after being altered if necessary and approved by the officer-in-charge shall be signed by him. In case of there being any difference between the number indented for and issued, a brief note of the cause of the difference shall be made. The indent so signed becomes the warrant for the issue of stamps. The Treasury or Sub-Treasury Officer shall then cause the store under double lock to be opened and the required quantity counted and delivered in his presence to the treasurer or sub-treasurer, as the case may be, check the correctness of the entries made in the double lock register so that they correspond with those made in the single lock register, initial both registers, and return the double lock register into the double lock store.

When it is necessary to issue stamps from the store under double lock more than once the same day, the above checks need only be applied

at each time of issue to the particular descriptions of stamps issued.

If the treasurer or sub-treasurer requires stamps at any intermediate time during the period prescribed, the same procedure shall be observed, but the certificate required to be made in column 10 of the indent need not be recorded.

17. Care should be taken to see that no obstacles are thrown in the way of licensed vendors obtaining their supplies of stamps from treasuries (sadar and tahsil). They should be allowed to obtain supplies on any day and at any hour when the treasury is open and should not be kept waiting.

18. After the treasurer or sub-treasurer has obtained his supply of stamps on indents, he shall enter them in a store register in the same form as the counterpart of the double lock registers. This store book will show quantities and values of stamps received from double lock, the daily sales, and the balance of each denomination in hand at the end of each day or the following morning. The balance shall be attested by the initials of the officer-in-charge of the depot, who should inspect daily the accounts of the daily sales, and compare the record of chalans kept by the Head Treasury Clerk with the treasurer's cash book. Before signing this book he shall see that all issues from the store under double lock have been brought to credit, that the values of stamps written off as sold have been credited in the treasury cash accounts, that entries of remittances to branch depots are in accordance with passed indents, and that those showing despatches out of the district are in accordance with the orders received on the subject.

19. At the close of the last working day of each month, an abstract showing briefly the transactions of the month and containing:—

- (1) opening balance;
- (2) receipts during the month;
- (3) issues during the month;
- (4) closing balance,

shall be entered in the store-books of each branch depot after the last entry. The Officer-in-Charge shall verify the closing balance and transmit to the local depot at the headquarters of the district, without unnecessary delay, a plus and minus memorandum of stamps in form A. & T. Stamps-41.

20. The officer-in-charge of the local depot shall scrutinize the monthly statements of receipts and issues (i.e., plus and minus memoranda and statement of stamp transactions in the double and single locks of sub-treasuries) rendered by officers-in-charge of branch depots. He shall see that the

opening balances have been correctly brought forward from the previous month, that all remittances from the local depots are supported by the sub-treasury officer's receipt and have been brought to credit, that the proceeds of stamps written off as sold have been credited in the cash account, and that the closing balances have been correctly struck.

21. Separate rules have been framed for the periodical verification of stamp balances in the single and double locks.

II.—SALE OF STAMPS, THE PERSONS BY WHOM SUCH SALE IS TO BE MADE AND THE DUTIES AND REMUNERATION OF SUCH PERSONS.

22. There shall be two classes of vendor, namely:—

(a) *ex-officio* vendor as defined in rule 1 (e);

(b) licensed or specially licensed vendor as defined in rule 1 (f), (g) & (h).

23. No person other than a vendor or his agent as defined in these rules shall sell stamps other than half anna, one anna, two annas and four annas revenue stamps, unless specially authorised by the Collector of the district.

24. Except in the case of half anna, one anna, two annas and four annas revenue stamps, no person shall purchase any stamp from, or exchange any stamp with, any person not authorized under these rules to sell stamps.

25. The maximum number of licensed vendors for the sale of stamps at the headquarters of the district and tahsil, respectively, shall be fixed by the Collector of Delhi District in consultation with the Chief Commissioner, and the Collector shall not, without the concurrence of the Chief Commissioner, issue licenses at such headquarters to persons in excess of the number so fixed. 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 alone. The Collector may grant a temporary license for a limited period to any petitioner or other person who accompanies on tour an officer whose duties necessitate the use of court-fee stamps by parties appearing before him.

NOTE.—(i) The vend arrangements of each district, more particularly as regards the distribution of licenses in rural tracts, are in the hands of the Collector, who is responsible, on the one hand, that there is a sufficient number of vendors for the reasonable convenience of the public, and, on the other, that a large number of petty vendors are not licensed in excess of local requirements.

(ii) Care should be taken that an adequate number of licensed vendors is appointed, otherwise the public will be inconvenienced and the stamp revenue will suffer. On the other hand regard should be paid to the average earnings of stamp-vendors at district and

tahsil headquarters. When these become too low the temptation to various malpractices arises and the demand for higher rates of commission is strengthened.

(iii) As regards non-judicial stamps it should be the aim of the Collector to provide the sale of these within the easy reach of all. For this purpose licenses should be issued freely to rural sub or branch postmasters (ex-officio and not by name) and village schoolmasters. The concession allowed to this class of licensees termed "special licensees" in rule 26 (iv) is that an advance may be made of non-judicial stamps at the start without payment of ready money up to a value not exceeding Rs. 50 for all stamps supplied to such licensees. In excess of this advance a special licensee is required to pay ready money less the discount admissible. The stamps supplied to him as well as his money remittances for their value to the nearest treasury or sub-treasury are to be sent through the post in insured parcels, the charges for postage and insurance being borne by the Stamp department. The licensee may remit the amounts by ordinary money order, the Stamp department bearing the charge for commission. The licensees receiving such advance shall give a receipt for the money value thereof, which receipt shall be renewed from year to year in the manner prescribed for permanent advances on account of contingent expenditure. When the Government servant ceases to be specially licensed or desires to discontinue the advance, he shall refund the value entered in the receipt, either in money or in stamps of the class which he is licensed to sell, and shall be granted a receipt for the same by the officer to whom the refund is made, the original receipt given by the specially licensed vendor being retained on behalf of Government. When any Government servant specially licensed makes over charge to another Government servant also specially licensed, he shall obtain from him a receipt for the advance made over to him in stamps.

(iv) It is manifest that a much smaller number of vendors will suffice for the retail of judicial stamps than for the retail of non-judicial stamps. The former are rarely required except for use in a Court of law, and if they are readily procurable in the vicinity of the Court in which they are to be used, the public convenience, as well as the interests of the revenue, will be sufficiently provided for. What is essential is that at all places where there is a Court whether at a sadar or tahsil station, or in detached localities court-fee stamps shall be readily procurable both from treasurers and their agents and such "other vendors" as may be licensed. The right to sell court-fee stamps is no longer to be refused to "other vendors" selling non-judicial stamps.

(v) While it is desirable that the contracting treasurer of the district through his agents, should not have a monopoly of the sale of stamps (Government of India resolution No. 5583-S. R., dated the 8th December 1899), the Collector should see that the number of licensed stamp vendors provides a little healthy competition with the agents of the contracting treasurer at district and tahsil headquarters and is not so great as to reduce the profits of the contracting treasurer to an undesirable extent.

26. (i) Subject to the provisions of these rules the Collector, or other officer empowered by the Local Government in this behalf, may grant a license for the sale of stamps to any person at any place or within any area within the limits of his district, of any value or description provided—

(a) that no person may be licensed to sell any single stamp exceeding Rs. 100 in value;

(b) that no person employed in any department of the public service shall be granted a license to sell stamps without the previous consent of the head of such department;

(c) that no person shall be licensed until the licensing officer has satisfied himself that the person to be licensed bears good moral character, and is qualified for the purpose educationally;

(d) that no person whose duty it is to cancel stamps, in accordance with the provisions of section 30 of the Court-fees Act 1870, shall be licensed to sell court-fee stamps under these rules. The license of any licensed vendor who accepts any appointment involving the duty of cancelling stamps shall be deemed to have been revoked from the time of acceptance, and shall be forthwith surrendered to the Collector.

(ii) The Collector may, in his discretion, grant a license to sell stamps to any ex-officio vendor, who then shall be also a licensed vendor within the meaning of these rules, and shall be subject to all the provisions thereof as regards the sale of stamps and his duties and remuneration as licensed vendor.

(iii) In granting a license to an ex-officio vendor who is the treasurer of a treasury at the headquarters or his agent, the Collector may, in his discretion, by provision made in his license, authorize him to grant a sub-license, for a short period and upon his own responsibility, to any person for the purpose of accompanying any civil officer on tour and selling court-fee stamps only, while on such tour, to persons requiring them. Such sub-licenses may be in excess of the number of licensed vendors fixed under sub-rule (i) of this rule. Should the license of any such ex-officio vendor expire or be at any time revoked, every sub-license granted by him shall forthwith cease and determine.

(iv) The Collector may, in his discretion and subject to proviso (b) of sub-rule (i) of this rule and subject to the following conditions, grant specially licensed to any sub-postmaster a special license to sell, at a place other than the headquarters of the district or tahsil, non-judicial impressed sheets and similarly to any other Government servant to sell non-judicial impressed sheets and revenue stamps:—

Condition I.—Any Government servant specially licensed under this sub-rule may receive, without payment of ready money, an advance of stamps of the class that he

is licensed to sell, of an aggregate value of fifty rupees. This advance shall be operated on in a manner analogous to that prescribed for a permanent advance on account of contingent expenditure: that is to say, the licensee on paying into the treasury any portion, may receive stamps to an equivalent amount. The licensee receiving such advance shall give a receipt for the money value thereof, which receipt shall be renewed from year to year in the manner prescribed for permanent advances on account of contingent expenditure. When the Government servant ceases to be specially licensed or desires to discontinue the advance, he shall refund the value entered in the receipt, either in money or in stamps of the class which he is licensed to sell, and shall be granted a receipt for the same by the officer to whom the refund is made, the original receipt given by the specially licensed vendor being retained on behalf of Government. When any Government servant specially licensed makes over charge to another Government servant, also specially licensed, he shall obtain from him a receipt for the advance made over to him in stamps.

Condition II.—All postage charges for the remittance of stamps supplied to specially licensed vendors or for the remittance by such vendors of the value of stamps supplied to them, or for the return by them of balances of stamps remaining unsold on their ceasing to be specially licensed, or for official correspondence relating to matters arising out of their transactions as specially licensed vendors, shall be borne by Government and charged to stamp contingencies.

27. (i) Every license granted under these Conditions of rules shall specify—

- (1) the person, licensed;
- (2) the kind and the value of the stamps he is licensed to sell, and
- (3) the place at which he is licensed to sell.

(ii) Every special license granted under these rules shall contain same particulars and be in the same form as are stated in sub-rule (i) of this rule. But the Collector may, if he sees fit, grant a special license in favour of the holder for the time being of a particular office at a particular place, instead of in the name of a particular person.

28. Every license granted under these rules shall be subject to the following conditions:—

(i) The vendor shall obtain all supplies of stamps which he is authorised to sell only from the treasury or sub-treasury of the district for which his license is granted,

(ii) The vendor shall keep such stock of the stamps, which he is authorised to sell, as may be prescribed by the Collector of the district, with due regard to the convenience of the treasury officer, the stamp vendor and the litigent public.

(iii) Subject to the provisions of chapter V of the Indian Stamp Act, 1899, and rules made under section 27 (c) of the Court Fees Act, 1870 (as to renewal) and the orders of the

Governor General in Council published in resolution No. 182, of the 11th January 1888 (as to refunds), the vendor shall not obtain (by purchase, exchange, or otherwise) any stamp from any person other than an ex-officio vendor.

(iv) The vendor shall sell stamps which he is authorised to sell only at the place mentioned in his license and in accordance with these rules.

(v) (a) The vendor shall not allow any other person except his agent appointed as in paragraph (b) of this condition, to transact on his behalf any business which he is required by these rules to do himself.

(b) During short periods of absence not exceeding one week at a time, the vendor may appoint an agent for the sale of stamps, making a note to this effect in the vend register before and after the entries of the sale by the agent. If the agent is required for more than a week but less than a month, he must obtain the permission of the Collector. The vendor shall be responsible for all acts of his agent. If the vendor is absent for more than a month the matter must be reported to the Collector who may either (a) authorise the retention of an agent for a longer period or (b) temporarily or permanently transfer the license to some other person.

(vi) The vendor shall not sell stamps of any kind the use of which has been discontinued or prohibited by competent authority.

(vii) The vendor shall be bound to sell to any person upon immediate payment any stamps of a kind or value permitted by his license, but not of any other kind or value. The vendor shall not demand or accept for any stamp any consideration exceeding the value of such stamp.

(viii) The vendor shall accept payment for any stamp sold by him in any currency which would be accepted on behalf of Government at the district treasury.

(ix) ~~The vendor shall not sell any stamp exceeding Rs. 100 in value. When application is made to the vendor for stamps exceeding Rs. 100 in value he shall refer the applicant to the ex-officio vendor.~~

(x) If application is made to the vendor for a non-judicial stamp of a value not exceeding Rs. 100 required in the form of an impressed sheet to denote the duty on any document, the licensed or specially licensed vendor shall, if it is available in his stock, supply the applicant with stamp of the value required, and if a stamp of such value is not available in his stock he may supply in lieu of it the smallest number of impressed sheets available in his stock by which the duty required can be made up. The licensee shall not attempt to make up stamp duty exceeding Rs. 100 by the issue of two or more stamps of lower denominations.

(xi) (a) When in the case of court-fees amounting to less than Rs. 25 the amount can be denoted by a single adhesive stamp the vendor shall issue a single adhesive stamp of the required value. But if the amount cannot be denoted by a single adhesive stamp, or if a single adhesive stamp of the required value is not available in the stock of the vendor, he

shall supply an adhesive court-fee stamp of the next lower value available and make up the deficiency by the issue of one or more additional adhesive stamps of the next lower values, which may be required to make up the exact amount of the fee.

(b) When in the case of court-fees amounting to or exceeding Rs. 25 the amount can be denoted by a single impressed stamp the vendor shall issue a single impressed stamp of the required value. But, if the amount cannot be denoted by a single impressed stamp or if a single impressed stamp of the required value is not available in his stock the vendor shall supply an impressed stamp of the next lower value available, and the deficiency shall be made up by the issue of one or more additional impressed stamps of the next lower values available which may be required to make up the exact amount of the fee, in combination with adhesive stamps to make up fractions of less than Rs. 25.

(c) When the vendor is unable to furnish a single stamp of the value required by a purchaser, he shall give a certificate to that effect in the form below. The certificate referred to must be affixed to the document:—

(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 made up the deficiency by the use of one or more adhesive impressed stamps of the next lower values available required to make up the exact amount of the fee."

(d) The licensee shall not attempt to make up court-fees exceeding Rs. 100 by the issue of two or more stamps of lower denominations.

(xii) The vendor shall, at the time of sale to the public, insert, with his own hand, in indelible ink in English or Urdu on the blank space left for this purpose on each adhesive court-fee stamp, the name and residence of the purchaser, and also if the purchaser is an Indian, his or her father's name, the date of the sale and the signature of the vendor, and if the stamp is purchased by a pleader or any one other than the principal in person, the names and residence of both the agent and principal.

X (xiii) The vendor shall, with his own hand, write in indelible ink in English or Urdu at the time of sale, on the back of every non-judicial or court-fee impressed stamp which he sells:—

- (a) serial number;
- (b) the date of the sale;
- (c) the name and residence of the purchaser, and also if the purchaser is an Indian, his or her father's name and caste;
- (d) if the purchaser is purchasing on behalf of another person, then also the name and residence of the person for

whom the purchase is being made; and if the person for whom the purchase is being made, is an Indian, his or her father's name and caste; and

- (e) the value of the stamp in full words, and shall affix his signature to the endorsement.

He shall at the same time make corresponding entries in his vend register, and shall also invite the purchaser to attest them by his signature or thumb impression, or both, and in the event of the purchaser refusing so to attest the entry of sale, the vendor shall refuse to sell the stamp required and shall cancel any entries made regarding it in his register.

NOTE.—Particular care should be exercised in the taking of finger impressions. The proper kind of ink to use is printer's ink and this should be used exclusively. This shall be obtained by the vendor himself. It should be used with a tin slab and not with a pad. Country ink should never be used.

(xiv) The vend register referred to in condition (xiii) shall contain columns for the following particulars, and in it the vendor shall regularly and correctly enter these particulars, viz.:—

- (a) the date of sale of any impressed sheet sold;
- (b) the serial number of the entry of every such sale, a new series of numbers being commenced on the first day of April in each year and the total number of stamps sold to make up any value required being entered under a single serial number;
- (c) the value (in words) of each stamp sold, and the total value of stamps sold in each transaction;
- (d) the full name (and if an Indian, father's name and caste), surname, (if any), and residence of the purchaser;
- (e) if the stamp is purchased on behalf of a person other than the actual purchaser, the name and description of such person;
- (f) the purpose for which the purchaser states that the stamp is purchased; and
- (g) signature or thumb-impression of purchaser, if the purchaser consents to sign the entry, or make the impression, and if he does not consent, the reasons for his not consenting, in case the purchaser states his reasons.

(ii) When any register becomes filled up, the vendor shall deliver the same to the Collector or other officer deputed to receive the same.

(xv) The vendor shall not knowingly endorse on any impressed sheet sold the name of any person other than the actual purchaser, or the person on whose behalf the stamp is being

purchased, deliver any stamp sold to any person other than the person whose name is endorsed thereon as that of the purchaser. The vendor shall not also retain in his possession for more than seven days any endorsed stamp entered as sold in his register of which the vendee fails to take delivery. In case of such failure he shall, on the expiry of seven days, forward the stamp to the Collector for cancellation and refund of its value or issue of another stamp in exchange therefor.

(xvi) The vendor shall, upon the demand of the Collector, whenever required so to do, deliver up all stamps in his custody or possession of such vendor; and if such stamps have been paid for by such vendor, the value thereof, less any discount which may have been allowed at the time of the purchase thereof to such vendor shall be refunded to him.

(xvii) The vendor shall at all times have posted in a conspicuous place outside the place of vend, a sign-board bearing in English and Urdu characters:—

(a) the name of the vendor with the words "Licensed vendor of ^{non-judicial} court-fee Stamps". He shall also have in the place of vend his license and the Acts of the Legislature and their schedules referring to the stamps sold by him together with these rules in English and Urdu, placed so that they can be readily seen and read by purchasers.

(b) The licensee is not allowed to charge more than face value of stamps.

(xviii) The vendor shall not at any time offer any objection or resistance to the inspection of his register or the examination of his stock of stamps by any officer duly authorised by the Collector or by Government to make such inspection or examination.

(xix) The vendor shall submit to the Excise Inspector of the district, after the close of each quarter a return in the standard vernacular form No. 217. He shall also submit such other return as may be prescribed from time to time.

(xx) The remuneration to the vendor shall be in the form of discount allowed from time to time under the orders of the local Government.

(xxi) Additional conditions applying to ex-officio vendors who are also licensed to sell stamps not exceeding Rs. 100 and to receive commission on the sale of such stamps:—

This license should be in the name of a servant or an agent who will have no authority to perform any of the treasurer's or sub-treasurer's official duties in connection with stamps. This servant or agent should—

(a) sit separately away from the treasurer or sub-treasurer and not with his principal in the treasurer's room;

(b) have no access to the store of stamps in the single or double locks;

(c) not perform any duty connected with the issue of stamps;

(d) not prepare the treasurer's or sub-treasurer's indents, nor keep the store books nor compile the monthly stamp accounts.

NOTE.—There is, however, no objection to the stamp boxes, belonging to the agents of the divisional or district contracting treasurers being kept for the night in the single lock rooms of treasuries and sub-treasuries on the understanding that Government accepts no liability in case of theft or loss.

29. The infringement of any of these rules or conditions shall render the holder liable to cancellation of his license in addition to the penalties prescribed in Section 69 of the Indian Stamp Act, 1899, Section 34 of the Court-fee Act, 1870, namely, imprisonment for a term which may extend to six months or fine not exceeding five hundred rupees, or both.

30. (i) The Collector shall cause a register of licenses and special licenses granted under these rules to be maintained for the district. The register shall contain the following particulars as to each license granted:—

(a) Date of granting the license;

(b) Serial number for the year of the license.

(c) Name, father's name, caste and residence of the person licensed; or in the case of a special license granted to a public servant, the official designation of the office in virtue of which the special license may be used.

(d) Place or area for which the license is granted.

(e) Kinds and values of stamps covered by the license.

(f) Period for which the license is to continue in operation.

(g) Amount of security (if any) taken.

(h) Acknowledgment of the licensee.

(i) Remarks relating to revocation, renewal, surrender, expiry, etc., of the license.

(j) Date of destruction of the license.

NOTE.—The register shall be separate for (1) non-judicial and (2) Court-fee stamps. The entries in the register should be revised annually when the time comes round for renewing the licenses. Every lapsed license should be called in and destroyed; at the same time the sale registers which vendors are required to maintain under license conditions Nos. (xiii) and (xiv) should be inspected to see that they have been regularly and correctly maintained; this duty might be performed in outlying places by tahsildars or nab-tahsildars, and at the aadr by the Treasury Officer, or some

other officer appointed for the purpose by the Collector, for example, the Excise Inspector or Sub-Inspector.

If it should appear that any licensee has ceased to sell, or that his sales are small with reference to the locality, his license should not be renewed, but another person should, if necessary, be licensed in his stead.

The number of vendors shown in the Collector's annual statements should correspond with the number shown in the above register.

(ii) Every ex-officio and licensed vendor whose license empowers him to grant sub-licenses shall maintain a similar register of sub-licenses granted by him.

31. (i) Any license or special license or sub-license granted under these rules may at any time be revoked for sufficient reason by the Collector of the district in which it was granted, or by any Revenue authority to whom such Collector is administratively subordinate.

(ii) When any license or special license or sub-license is revoked, or expires, it shall be the duty of the person to whom it was granted or his agent or representative forthwith to surrender it to the Collector. If any such license is to be renewed and has been granted in a form capable of renewal and containing sufficient space for the necessary entries it shall be renewed and returned to the licensee. If any such license is not to be renewed, or if it is to be renewed by the issue of fresh license, the surrendered license shall be retained by the Collector, and shall be cancelled by encasement under his signature.

(iii) The Collector shall furnish the ex-officio vendor with a list of all persons licensed under these rules, and keep him informed of changes in it.

32. Blank vend registers in the prescribed form shall be supplied free of charge to the vendor on application to the Collector. Before issuing any blank vend register the Collector shall enter or cause to be entered at the beginning thereof the following particulars:—

(a) full name and residence of the vendor; and

(b) the date on which the register is issued.

(ii) Each page of such register shall bear a printed number, and all the pages of each register shall be numbered in a continuous series. The officer in charge of stamps shall certify under his signature at the beginning of each register the number of pages contained in it, and that they are numbered in a continuous series.

(iii) To avoid the accumulation of filled or partially filled vend registers at tahsil offices, they should be transferred at the close of the official year in which they have been deposited, to the district record room, where they should be retained for a period of twelve years and then destroyed.

33. No ex-officio vendor shall, as such, sell stamps otherwise than in accordance with the following directions:—

(a) He shall sell to a licensed or specially licensed vendor or a person holding a sub-license, stamps of denominations not exceeding Rs. 100.

(b) He shall sell to any person other than a licensed or specially licensed vendor or a person holding a sub-license (except when required by such vendor for private use) impressed stamps exceeding Rs. 100 in value.

(c) He shall not sell any stamps except upon immediate payment for the same.

(d) He shall also observe carefully the principle of issuing, whenever practicable, a single stamp of the value required by a purchaser, or when for any reason, this is not possible, of furnishing a stamp of the next lower value available and of making up the deficiency by the use of one or more additional stamps of the next lower values available, which may be required to make up the exact amount of the fee. In the latter case when the sale is of impressed stamps exceeding Rs. 100 (in value) and a single stamp of the value required by the purchaser is not available, the ex-officio vendor shall give a certificate to that effect in the form prescribed in clause (c) of condition (xi) of rule 28.

✓ Remuneration of vendors.

34. (i) No ex-officio vendor shall, as such, be entitled to any discount or commission on the value of any stamps supplied to him for custody and sale upon the sale thereof.

(ii) Every licensed vendor of court-fee stamps shall be entitled to discount at the rate of annas eight per cent. on the value of every court-fee stamp purchased by him from an ex-officio vendor: provided that he shall not be entitled to any such discount when the total value of stamps purchased at any one time is less than Rs. 5 nor on any sum in excess of a multiple of Rs. 5.

(iii) Every licensed and specially licensed vendor of non-judicial stamps shall be entitled to discount at the rates specified in the following schedule on the value of every non-judicial stamp purchased by him from an ex-officio vendor: provided that discount shall not be allowed on the value of any

stamp of a kind not specified in the said schedule, nor when the total value of the stamps purchased at one time is less than Rs. 5.

Rate of Discount.

(a) Vendors holding ordinary licenses to sell stamps:—

Description of stamps.	Rates of Discount.	
	At places where there is a treasury or sub-treasury.	All other places.
	Per cent. Rs. a. p.	Per cent. Rs. a. p.
Foreign Bill, Share Transfer, Notarial and Insurance Stamps.
Stamps not exceeding in value eight annas each.	3 12 0	5 0 0
Stamps exceeding in value eight annas, but not exceeding Rs. 5 each.	2 0 0	2 8 0
Stamps exceeding in value Rs. 5 but not exceeding Rs. 100 each.	1 4 0	1 4 0
Others.		
Hundi Stamps, Revenue Stamps and Impressed Stamp papers.	3 12 0	5 0 0

The Chief Commissioner may at his discretion direct that the rates of Rs. 3-12-0 and Rs. 2 per cent. prescribed in the scale for places where there is a treasury or sub-treasury shall be reduced to Rs. 2-8-0 and Rs. 1-4-0 per cent., respectively, in the case of any town with a population of 50,000, inhabitants or upwards.

(b) Government servants holding the special licenses to sell stamps—

On all stamps which they are licensed to sell under these rules Rs. 1-9-0 per cent.

The discount shall be allowed by deduction from the purchase money. Special chalan forms have been prescribed for this purpose (Stereo. A. & T. No. 349)—

35. Every officer not below the rank of a tahsildar, every excise officer not below the rank of excise officer, 1st grade, and every other Government servant (including a stamp auditor) who is specially authorised in that behalf by the Chief Commissioner or Collector, may at any time inspect the stock of stamps, the registers, and the accounts of any licensed

or specially licensed vendor. The registers and accounts maintained by, and the stock of stamps in store with, any specially licensed vendor shall also be subject to inspection at any time by every officer whose duty it is to inspect departmentally the office of the Government servant holding the special license.

NOTE.—(i) Tahsildars and naib-tahsildars shall exercise a general supervision over the stamp-vendors within their tahsils. Excise inspectors and sub-inspectors are required to inspect registers and accounts of stamp-vendors (other than those of sub-postmasters and branch-post-masters specially licensed to sell non-judicial stamps) as often as possible; at least once in a quarter and generally to collect such information regarding vend. arrangements as will be useful to Collectors in their administration of the Stamp Department. Inspection notes should invariably be submitted to the officer in charge of stamps. The number of inspections performed by these officials should be noted in the District Annual Stamp Report and a brief account should be given of any frauds or irregularities of an unusual character brought to light by their inspections.

(ii) With a view to improving the check which excise inspectors are required to exercise over the registers of stamps received and sold by licensed stamp-vendors, stamp-vendors should be required to submit a duplicate indent for the stamps which they wish to buy, and a copy of the indent showing the number, denomination and value of the stamps supplied should be signed by the treasurer and sent by him to the excise inspector who is responsible for the supervision and check of stamp-vendors' registers. These duplicate indents should be destroyed at the end of the financial year.

(iii) Excise inspectors and sub-inspectors should make themselves thoroughly acquainted with:—

(a) the questionnaire prescribed for their guidance, and

(b) the instructions in regard to the taking of finger impressions contained in the pamphlet prepared by the "Finger Print Bureau" at Phillaur. Copies of the pamphlet should be supplied to the excise staff in the district.

(iv) The quarterly returns submitted by licensed vendors of non-judicial stamps in accordance with condition (xix) of rule 28 after being carefully scrutinized should be kept by the excise inspector, who should bring to light any remarkable features presented by them. He should also use the returns in his inspections of the vendors' accounts, and see that the figures given in them correspond with those in the sale registers. The returns may also be usefully referred to by Collector when the question of renewing a vendor's license arises. The returns need not be furnished by postal officials licensed to sell non-judicial impressed stamps. They should, however, be furnished by treasurer's agents who are licensed to sell non-judicial stamps for their dealings in these stamps.

FORM P. S. R. 1.

No. _____ District.

Licensed or specially licensed vendor.

License for the vend of Non-judicial stamps.
Court-fee

This license is granted to* _____
son of _____ caste _____ for the
vend of non-judicial stamps at _____
court-fee
in _____ district for the period commencing
from _____ and ending with _____
and is subject to the rules and conditions contained
in the Delhi Province Stamp Rules, 1934, as amended
from time to time.

2. The infringement of any of the said rules or conditions shall render the holder liable to cancellation of his license and the penalties prescribed in Section 69 of the Indian Stamps Act, 1899 Section 34 of the Court-fee Act, 1870, namely, imprisonment for a term which may extend to six months or fine not exceeding five hundred rupees, or both.

3. This license may be revoked at any time by the Collector of the district in which it is granted or by any Revenue Officer to whom such Collector is administratively subordinate. On this license being revoked or when the term for which it is granted expires, the person hereby licensed shall surrender the license at once to the Collector.

Signature of the Collector,

Delhi District.

Place _____

Date of issue _____

**QUESTIONNAIRE FOR THE GUIDANCE OF OFFICERS
INSPECTING REGISTERS AND ACCOUNTS OF
LICENSED STAMP-VENDORS.**

1. Has the stamp vendor a license from the Collector of the district?

2. When was the last inspection of his registers and stock of stamps made?

3. Has the vendor exhibited conspicuously at his place of vend a sign-board bearing his name and the words "Licensed vendor of non-judicial or court-fee stamps"?

4. Is the vendor sufficiently educated so as to be able to maintain his vend registers and fulfil the requirements of the conditions of his license?

5. Does the vendor correctly and truly enter in his register the supply of stamps received from the local treasury or sub-treasury and strike the monthly balance of stock in hand in the register? (The entries of supply should be verified

*NOTE.—If a special license is being granted, it shall be within the discretion of the Collector to enter only the official designation of the Government servant to whom the license is being granted instead of his personal name and description.

from copies of indents supplied to excise staff—Financial Commissioner's circular No. 5, dated 13th February 1911. Is the stock in hand correct and does it tally with the entries in the register?

6. Does the vendor maintain a vend register in the prescribed form and keep accounts regularly in respect of all impressed court-fee or non-judicial stamps or both sold by him? Examine it in detail and note defects.

7. Are the particulars truly and correctly entered therein by the vendor with his own hand in English or Urdu and in indelible ink at the time of sale?

8. Have the entries in the vend register been attested by the purchasers with their own hands or thumb marks?

9. (i) Does the vendor use printer's ink in the taking of finger impressions [Note to rule 28 (xiii) of the Delhi Province Stamp Rules, 1934]?

(ii) Does the vendor understand the method of affixing proper thumb impressions and whether the thumb impressions taken in the register are clear and decipherable?

10. Does the vendor make on every court-fee or non-judicial impressed stamp or a court-fee adhesive stamp sold by him a proper endorsement in indelible ink [Rule 28 (xii) and (xiii) of the Delhi Province Stamp Rules, 1934]?

(The actual process of sale should be sometimes watched and endorsements as entered on stamps and registers compared.)

11. When a stamp is purchased by any one other than the principal in person, is it endorsed by the vendor as sold to the agent (A. B.) for the principal (C. D.) [Rule 28 (xii) and (xiii) of the Delhi Province Stamp Rules, 1934]?

This is an important provision, any departure from which coming to notice should be reported to the Collector of the district.

12. Has the licensed vendor in any one case sold for the same transaction, stamps of the value above the prescribed limit and split up the sale on two consecutive days to conceal the fraud? (The licensed vendors instead of referring a purchaser of stamps, whether court-fee or non-judicial, exceeding Rs. 100 in value as required by rules, and in order to earn illegal commission sometimes sell such stamps themselves and make entries in respect of stamps so sold in their registers under two different dates.

Some times one vendor joins another stamp-vendor to sell stamps within his own limit although the value of stamps to be used in the transaction may exceed Re. 100. This kind of fraud should be detected and reported.)

13. Has the licensed vendor in respect of all transactions sold the smallest number of stamps as required by rule 28 (x) of the Delhi Province Stamp Rules, 1934?

14. Is there any evidence or report that the vendor demands or accepts for any stamps more than actual value denoted thereon? (Question about ten members of the general public on this point.)

15. Is the vendor fully acquainted with the conditions of his license? Some questions should be put to him to ascertain this.

16. Has any information been ever received to indicate that any sort of illegal trade in stamps or watermarked petition paper is being carried on by stamp vendors?

17. Does the vendor experience any inconvenience or difficulty in obtaining his supplies of stamps from the local treasury or sub-treasury?

18. Whether adequate facilities for meeting the demand of the public for stamps of all descriptions exist?

19. Is there any ground for suspecting that the licensed vendor sells stamps only to those persons who undertake to have their documents written by a particular deed-writer recommended by the vendor?

20. Does the vendor submit after the close of each quarter a return in the standard vernacular form No. 217?

J. N. G. JOHNSON,
Chief Commissioner, Delhi.