Part I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

Government of West Bengal
Finance (Taxation) Department
NOTIFICATION

No. 151/FT
Date: 17.1.94

In exercise of the powers conferred by sections 2, 9, 10, 16, 18, 37, 49, 55 and 75 of the Indian Stamp Act, 1899, (2 of 1899) and by Notification No. C: 63-Stamps/25 dated the 5th March, 1925, issued by the Government of India, Finance Department (Central Revenues) (Stamps), and also in supersession of all previous rules and orders on the subject issued by the Government of Bengal, the Governor is pleased hereby to make the following rules, namely:—

CHAPTER I

Preliminary

1. These rules may be called the West Bengal Stamp Rules, 1994.

2. In these rules—

(a) “Act” means the Indian Stamp Act, 1899 (2 of 1899).

(b) “Section” means a section of the Act.

(c) “Schedule” means a schedule of the Act.

(d) “Superintendent of Stamps” means the Superintendent of Stamps, Calcutta and any other officer appointed by the Government of West Bengal to perform the functions of a Superintendent of Stamps.

3. (1) 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 Government for the purposes of the Act, 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.
(2) There shall be two kinds of stamps for indicating the payment of duty with which instruments are chargeable, namely:

(a) impressed stamps, and

(b) adhesive stamps.

CHAPTER II

Of Impressed Stamps

4. (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, and 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 word “hundi” has been engraved or embossed:

Provided that, where a paper with a stamp of the proper value bearing the word “hundi” engraved or embossed thereon is not available, the hundi may, notwithstanding anything contained in sub-rules (2) and (3), be written on blank paper or on paper having a stamp of insufficient value engraved or embossed thereon and may, along with the amount of proper duty on the amount required to make up the same, as the case may be, be sent to the proper Officer for affixing and impressing labels thereon in accordance with rule 11.

(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 Collector of Stamp Revenue, Calcutta, or a Superintendent of Stamps, and impressed by such officer in the manner prescribed by rule 11.

(2) Every sheet of paper on which a hundi is written shall be not less than 21.9 cm. long and 13.0 cm. wide and no plain paper shall be joined thereto.

(3) The provisions of sub-rule (1) of rule 7 shall apply in the case of hundis.

5. A promissory note or a bill of exchange shall, except as provided by section 11, or by proviso to clause (a) of sub-rule (1) of rule 4 or rules 13 and 17, be written on paper on which a stamp of the proper value, with or without the word “hundi”, has been engraved or embossed.

6. Every other instrument chargeable with duty shall, except as provided by section 11 or by rules 10, 12 and 13, be written on paper on which a stamp of the proper value, not bearing the word “hundi”, has been engraved or embossed.

7. (1) Where two or more sheets of paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(2) Where a single sheet of paper, not being paper bearing an impressed hundi-stamp, is insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument:

Provided that in every such case a substantial part of the instrument shall be written on the sheet which bears the stamp before any part is written on the plain paper subjoined.

8. The Collector of Stamp Revenue, Calcutta, the Superintendent of Stamps and any Officer appointed in this behalf by the Government of West Bengal are empowered to affix and impress or perforate labels or frank by means of a franking machine and each of them shall be deemed to be the Proper Officer for the purpose of the Act and of these rules.
9. Except as provided in section 11 and rule 12, labels may be affixed and impressed or franked by the Proper Officer in the case of all instruments chargeable with stamp duty under the Act other than the instruments on which the duty is less than fifteen paise when—

(i) they are written in English, Bengali, or any recognised regional language of the state; or

(ii) they are written in any other language and accompanied by the translation in English or Bengali.

10. (1) The Proper Officer shall, upon any instrument specified in rule 9 being brought to him before it is executed, and upon application being made to him, affix thereto a label or labels or frank it of such value as the applicant may require and pay for with reference to the amount of transaction shown in the instrument and impress or perforate such label or labels or frank, by means of stamping machine or a perforating machine or a franking machine, and also stamp or write on the face of the label or labels the date of impressing or perforating or franking the same. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets;

Provided that where a bill of exchange is drawn in sets, the proper officer, while stamping the first part, shall record on its second and subsequent parts the amount of transaction involved and the amount of duty paid on the first part, without charging any additional fee therefor.

(2) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to rupees five or upwards, initial on the face of the label or labels or franking mark 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 or franking mark.

(3) The following officers may discharge the functions of the proper officer under sub-rule (2), namely:

(i) any principal assistant of the proper officer empowered by the State Government in this behalf;

(ii) in Calcutta, the Deputy Collector and the Superintendent of Stamps of the Collector’s office.

11. (1) Instruments executed out of West Bengal and requiring to be stamped after their receipt in West Bengal other than instruments which, under section 11 or 12, 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 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 instrument in the manner prescribed by rule 10 and return it to the Collector for delivery to the person by whom it was produced.

CHAPTER III
Use of Adhesive Stamps

12. 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 paise for each part of the set.

(b) Transfers of debentures of public companies and associations.

(c) Copies of maps or plans, printed copies and copies of or extracts from registers given on printed forms whence chargeable with duty under article 24 of Schedule IA.

(d) Instruments chargeable with duty under articles 5(a) and (b) and 43 of Schedule IA.

(e) Instruments chargeable with stamp duty under article 47 of Schedule IA.

(f) Instruments chargeable with stamp duty under articles 19, 36, 37, 49(a) (ii) and (iii) and 52 of Schedule IA.

(g) Central Excise bonds.
13. Notwithstanding anything contained in these rules, whenever the stamp duty, payable under the Act in respect of any instrument, cannot be paid exactly by reason of the fact that the 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 such adhesive stamps as are described in rule 17, and as are necessary for the said instrument under the provision of law for the time being in force;

Provided that the State Government may direct that instead of such stamps adhesive court-fee stamps shall be used for the purpose.

Note. Direction issued by Finance (Taxation) Department, Government of West Bengal are reproduced below:

Notification No. 2364-F.T., dated 23rd July, 1984. In exercise of the power conferred by rule 13A of the Indian Stamp Rules, 1925, the Governor has been pleased to direct that, whenever the stamp duty payable under the Indian Stamp Act, 1899 (2 of 1899), in respect of any instrument referred to in entry (c) of Article 5 or entry (b) of Article 19 of Schedule 1A to the said Act cannot be paid exactly by reason of the fact that necessary stamps are not in circulation, adhesive court-fee stamps instead of such stamps shall be used for the purpose.

2. Notification No. 1201-F.T., dated the 17th April, 1989. In exercise of the power conferred by rule 13A of the Indian Stamp Rules, 1925, the Governor is pleased hereby to direct that whenever the stamp-duty payable under the Indian Stamp Act, 1899 (2 of 1899) in respect of instruments referred to in Article 4 or in entry (d) of Article 5 chargeable with duty under the first proviso to section 3 of, read with Schedule 1A to the said Act cannot be paid exactly by reason of the fact that necessary stamps are not in circulation, the amount by which the payment of duty on that account is in deficit, shall be made up by affixing of adhesive court-fee stamps for the said instrument under the provisions of any law for the time being in force.

14. 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 under article 62(a) of Schedule 1A, one or more adhesive stamps bearing the words “Share Transfer” may be used to make up the amount required.

15. “Share Transfer” stamps affixed to deeds of transfer of shares shall, before effect is given to the transfer by the Joint Stock Company concerned, be cancelled by the Company by means of a punch which can perforate either the word “cancelled” or an abbreviation thereof, namely, “cancd” on the initials of the Company, in sufficient prominence to render the stamps permanently unfit for reutilisation even though the stamps were previously cancelled in accordance with section 12 of the Act. In case a Company fails so to cancel the share transfer stamps as provided by this rule the Company shall be liable to the penalty prescribed by section 63 of the Act.

Provided that for the purpose of cancelling “Share Transfer” stamps, the State Government may, on being satisfied by a certificate from the Collector or the Superintendent of Stamps, permit any Joint Stock Company to adopt any other method in lieu of perforation by means of a punch.

16. When adhesive stamps are used to indicate the duty chargeable on entry as an Advocate, Vakil or Attorney on the roll of any High Court, such stamps shall be affixed under the superintendence of any gazetted officer of the High Court, who shall obtain the stamp from the Superintendent of Stamps or other officer appointed in this behalf by the State 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.

17. Except as otherwise provided by these rules, the adhesive stamps used to denote duty shall be the requisite number of stamps bearing the words, “India Revenue” and the words “ten paisa”, “twenty paisa” and “twenty five paisa”.

18. (1) The following instruments when stamped with adhesive stamps shall be stamped with the following descriptions of such stamps, namely:

(a) Bill-of-exchange, cheques and promissory notes drawn or made out of India and chargeable with a duty of more than ten paisa with stamps bearing the words “Foreign Bill”.

(b) Separate instruments of transfer of shares and transfers of debentures of public
companies and associations with stamps bearing the words “Share Transfer”.

(c) Notarial acts with foreign bill stamps bearing the word “Notarial”.

(d) Copies of maps or plans, printed copies and copies of or extracts from registers given on “printed forms” (with court-fee stamps).

(e) Instruments chargeable with stamp-duty under article 43 of Schedule I A, with stamps bearing the words “Brokers’ note”.

(f) Instruments chargeable with stamp-duty under article 47 of Schedule I A, with stamps bearing the word “Insurance”.

CHAPTER IV

Miscellaneous

19. 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.

20. The Collector may require any person claiming a refund or renewal under Chapter V of 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 of witnesses in support of the statement set forth in any such deposition or affidavit.

21. When an application is made for the payment, under Chapter V of the Act, of an allowance in respect of a stamp which has been spoiled or misused or for which the applicant has had 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 stamp (if any) sent to the Superintendent of Stamps or other officer appointed in this behalf by the State Government for destruction.

22. When the Collector makes a refund under section 55, he shall cancel the original debenture by writing on or across it the word “Cancelled” and his usual signature with the date thereof.

23. (a) Any incorporated Company or other body corporate in the State may, in respect of certificates of shares or letters of allotment to be issued by it, apply in writing to the State Government for permission for consolidation of duties payable thereon under the Act and to pay the consolidated duties. Full details regarding the total number of certificates of shares or letters of allotment and the amount of duty payable therefor shall be furnished in the application.

(b) On receipt of such application, the State Government may permit such Company or body corporate to credit the consolidated amount of duty payable to the Reserve Bank of India or any authorised branch of State Bank of India under the appropriate Head of Account and direct to submit the receipted challan in original showing the deposit. After credit of the amount of duty to the State Government Account under proper head, the State Government shall issue an order that the said Company or body corporate has been permitted to pay consolidated duty under clause (b) of sub-section (f) of section 9 of the Act. Upon issue of such order the said Company or body corporate may issue such certificates of shares or letters of allotment by printing thereon the words “Consolidated stamp duty on share certificates/Letters of Allotment No.................................................. paid vide G.O. No............... dated..................”.

24. For information given regarding any evasion of the stamp law, the Collector may, if he thinks fit, grant rewards not exceeding in any one case the amount of the fine levied from the offender or the sum paid in composition of an offence, up to a maximum of Rs. 500/-. When a larger reward than Rs. 500/- is deemed necessary, and in cases in which a conviction has not been obtained or the fine levied or in which a prosecution has not been undertaken, the Collector shall refer the cases to the Government for sanction.
CHAPTER V
Duties etc. of Public Officer

25. (a) For the better supervision of all matters connected with the revenue derived from stamps, the business of the Stamp Department at the headquarters of a district shall be conducted by a Deputy Collector or an Assistant under the title of Stamp Officer, acting under the direction and control of the Collector. Generally such officer will be required to see that all laws and rules relating to stamps as defined in the Stamp Act in force and the rules made thereunder and circulars are duly observed by the public and the officers concerned throughout the district. Such officer, however, will not be entitled to exercise any of the powers which are by law specially reserved to the Collector.

(b) It will also be the duty of the Stamp Officer to see that criminal prosecutions ordered by the Collector are properly conducted before the Court which tries such cases. In important and difficult cases he should, with the permission of the Court trying the cases, conduct the prosecution in person. Whenever necessary the Court impounding a document should be referred to as regards the evidence or information on which it acted.

(c) The Collector includes all Deputy Collectors in charge of subdivisions, Senior Deputy Collectors at the Sadar stations of districts, District Registrars including the Registrar of Calcutta, District Sub-Registrars and Sub-Registrars and all officers, holding temporary charge of sub-registry offices, who are appointed to be Collectors for the purpose of denoting upon the instrument, by endorsement, the payment of duty in respect of another instrument, as provided for in section 16 of the Act.

(d) Heads of offices in which adhesive stamps are used or filed are required to cause an occasional inspection to be made of documents that have been filed, in order to ascertain that the stamps have been properly punched and have not been subsequently removed from the documents on which they are used. The inspection should be made at least once a quarter. The check herein prescribed applies equally to all papers which require adhesive labels, and they should be subjected to similar scrutiny.

(e) It shall be the duty of the Record-Keeper on receiving records from any office or department for deposit in the record-room to ascertain personally or through the examination of a responsible assistant that on every document chargeable with stamp duty the head ministerial officer concerned has made the prescribed entry as to sufficiency or otherwise of the stamp borne and that the rules regarding cancellation of Court-fee stamps have been properly carried out. Should any of the stamps show signs of having been tampered with, or should there be any deficiency, or any suspicious circumstances, he must at once submit a report to his superior officer. This examination may be made at the time of second punching.

(f) Local authorities must report immediately to the Government, any instance of forgery or fraudulent use of any description of stamps, whether general, or judicial, coming to their notice. Such reports should invariably contain full particulars as to the nature of fraud perpetrated, and, if possible, specimens should be submitted.

(g) When a Collector is unable to decide the genuineness of a stamp brought before him, he should send it to the Government direct.

(h) References made to the Chief Controlling Revenue Authority by Collectors under section 56 of the Indian Stamp Act should be submitted through the Commissioner of the Division with his opinion.

(i) With reference to the provisions contained in section 70 of the Act, district officers have been authorised by the Board of Revenue to withdraw any prosecution instituted by them in respect of an offence under the stamp law and to compound such offence if they are of opinion that there is sufficient and reasonable cause for so doing.

(j) If in cases of prosecutions instituted under the stamp law the fines inflicted by the Criminal Courts be of smaller amount than the penalty provided under the Indian Stamp Act or the penalty imposed by the Collector, the Revenue Officers should bring to the notice of the Criminal Courts trying such cases the amount of penalty in each case provided by the Stamp Act, and the impolicy of imposing a fine which is less than that provided under the Act.
(k)(i) Annual Return (vide Appendix Form No. 1 of the receipts and expenditure on account of stamps should be submitted by the Collector every year to the Government in the form prescribed.

(ii) Full and intelligently explanations should be given to the above return, of the causes affecting the increase or decrease in the sales of each kind of stamp.

(iii) The return above referred to should be forwarded direct to the Government within fifteen days from the close of the period reported on. Duplicate copy should at the same time be sent to the Commissioner, who will, after careful scrutiny, review them and submit his remarks to the Government within seven days of the receipt of the return in his office.

(iv) The following registers shall be maintained in the Stamp Department of the district

1. Register of applications for refund of the value or renewal of stamps, Vide Appendix, Form No. 3.
2. Register of Stamp Cases, Vide Appendix, Form No. 4
3. Register of Stamp Vendors' licence, Vide Appendix, Form No. 5
4. Daily register of Court-fees realised, Vide Appendix, Form No. 6

CHAPTER VI

Refund or Renewals

26. Applications for refund or renewal shall be made on printed forms (vide Appendix, Form No.2) containing the particulars required by law, with counterfoils, including the receipt to be given by the Collector and the receipt for money or fresh stamps as the case may be, to be given by the party. These forms shall be kept at each treasury for sale to the public at twenty five paise each, and while such printed forms are available they must be used by applicants.

27. (a) The Collector shall keep a register of application for refund or renewal as prescribed in clause (iv) of sub-rule (k) of rule 25.

(b) The power to sanction refunds or renewals of non-judicial stamps in cases where the holders of spoil or useless non-judicial stamps have, without any fraudulent motive, been unavoidably prevented from making the application within the time limit imposed by the Act, is delegated to

(i) the District Officers to a time-limit of one year,
(ii) the Divisional Commissioners to a time-limit of two years,
   in cases falling under sub-sections (2) and (3) of section 50, sections 52 and 54 but four months in cases falling under sub-section (1) of section 50.
(iii) The Government shall however dispose of such cases irrespective of any time-limit.

(c) The allowance for spoil stamps under section 49 of the Act, refers to impressed papers and labels to the exclusion of adhesive stamps. Sections 52 and 54 refer to all kinds of stamps used under the Act but great caution shall be used in refunding the value of adhesive labels.

28. Application for refund or renewals may be received by either the Collector or the Stamp Deputy Collector, and in respect of stamps purchased at a subdivision, the application for refund or renewal may be received by the Sub-Divisional Officer.

29. On receipt of an application the stamped papers shall be counted, and the counterfoil attached to the form shall be filled up and returned to the applicant, who shall be told when the Collector's order will be passed.

30. The Collector shall satisfy himself that the stamps are genuine, and that no marks of cancelment have been erased. He shall also carefully examine the grounds of the application before granting the refund or renewal.

31. If the Collector is satisfied that the applicant is entitled to the refund or renewal, he shall grant such refund or renewal, as the case may be, entering the necessary particulars in the counterfoil attached to the application, and taking the applicant's receipt thereon.
32. If the Collector thinks it necessary to require an affidavit he will return the application for that purpose. If a deposition be thought necessary, the Collector should take it or have it taken at once.

33. If the stamp has been bought in a district other than that in which it is presented for refund or renewal, the Collector shall refer the applicant to the Collector of the district where the stamp was purchased.

34. Refunds shall, if possible, be made on the day of application.

35. Columns 1 to 6 of the register of applications for refund of the value or renewal of stamps referred to in clause (iv) of sub-rule k of rule 25 shall be filled up on the day an application is filed, and the remaining columns when it has been disposed of.

36. When an application for refund of the value or renewal of spoilt or useless stamps is sanctioned, or a deposition, affidavit, or further evidence demanded in support of it, if the amount of the refund, or fresh stamps, are not taken, or the deposition, affidavit or further evidence called for, is not given, as the case may be, within one year of the date of the order, in either case, the application shall be struck off, and the stamps sent to the Collector of Stamp Revenue, Calcutta, for destruction.

37. When a refund or renewal is granted, the Collector shall then and there punch or mark the stamp in such a way that it can never be presented again. The cancelled stamps shall be made over to the treasury where they will be entered in the Double-lock Register of Stamps and kept in the strong room until they are despatched to the Collector of Stamp Revenue, Calcutta, for destruction.

38. No refund or renewal can be granted in respect of stamps wholly destroyed, lost or purchased from other states.

APPENDIX

FORM NO.1

[See rule 25(k)(i)—Chapter V]

Annual Return—Statement of receipt and charges in the Stamp Department

Instructions—The value of new stamps given in lieu of spoilt stamps should not be shown.

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<th>Items</th>
<th>In the year of report</th>
<th>Preceding year</th>
<th>Increase</th>
<th>Decrease</th>
<th>Brief explanation of cause</th>
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<td>TABLE I - RECEIPTS</td>
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<td>Value of Stamps sold or Issued for Cash.</td>
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<td>1. Judicial Stamps</td>
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<td>(a) Court-fee stamps</td>
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<td>(b) Stamps for copies</td>
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<td>Items</td>
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<td>2. Non-Judicial Stamps</td>
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<td>(a) Impressed stamps</td>
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<td>(b) Hundis or Inland Bills of Exchange</td>
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<td>(c) Foreign Bills Stamps</td>
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<td>(d) Revenue Stamps</td>
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<td>(e) Share transfer stamps</td>
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<td>(f) Notarial Stamps</td>
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<td>(g) Special adhesive Stamps (for Calcutta only)</td>
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<td>Total of Non-Judicial Stamps</td>
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<td>(a) Penalty realised under court Fees Act, 1870</td>
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<td>(c) Other items</td>
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<td>Brief explanation of cause</td>
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<td>A. DISCOUNT ON SALE OF STAMPS</td>
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<tr>
<td>1. Judicial Stamps ... ...</td>
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<td>2. Stamps for copies ... ...</td>
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<tr>
<td>3. Non-Judicial Stamps ...</td>
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<tr>
<td>3a) Adhesive Stamps ... ...</td>
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<tr>
<td>3b) All other kinds of non-Judicial Stamps ...</td>
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<tr>
<td>Total discount ... ...</td>
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<tr>
<td>B. REFUNDS</td>
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<tr>
<td>1. Under the Indian stamp Act of 1899 ... ...</td>
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<tr>
<td>2. Under the Court-fees Act, 1870. ... ...</td>
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<tr>
<td>Items</td>
<td>In the</td>
<td>In the year of report</td>
<td>Brief explanation of cause</td>
<td></td>
<td></td>
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<td>---------------------------------------------------------------------</td>
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<td></td>
<td>Year of report 19 19</td>
<td>Preceding year 19 19</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>3. Of value of stamps returned by vendors ...</td>
<td>8</td>
<td>9</td>
<td></td>
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<td>11</td>
<td>12</td>
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<td>Total ... ...</td>
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<tr>
<td>C. MISCELLANEOUS</td>
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<td></td>
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<tr>
<td>1. Other items (details to be given overleaf) ...</td>
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<td></td>
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<tr>
<td>2. Rewards paid to informers and others ...</td>
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<tr>
<td>Total ... ...</td>
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<tr>
<td>Total charges ...</td>
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</tbody>
</table>

I hereby certify that I have satisfied myself that all the figures entered in this return agree with the figures reported to the Accountant-General and are quite correct and reliable for the purposes of the Annual Administration Report.

Date ........................................

The .................................. 19 ..........................

District Officer.
FORM NO. 2
[See rule 26]

Form of Application for Refund or Renewal

APPLICANT'S RECEIPT

RECEIVED from the Collector of...........the sum of Rs................only, being the value of................spoiled stamps less 10 paise in each rupee of the nominal value.

(Signature)

Date:

RECEIVED from the Collector of......................... fresh stamps as follows:

<table>
<thead>
<tr>
<th>Number</th>
<th>Value</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total ...

(Signature of Applicant)

COLLECTOR'S RECEIPT

RECEIVED an application with spoiled stamps, value Rs................praying for refund/renewal thereof under section Act II of 1899. Of these stamps, value Rs. ......................are herewith returned as inadmissible. Orders will be passed on ..........................

(Signature of the Collector)

Date:

(Initials of Collector)

Date:

(Initials of Applicant)
FORM NO. 3
[See rule 25(k) (iv) — Chapter -V ]
Application for refund of the value, or renewal, of stamps.

(1) Serial number of application.

(2) Date of application.

(3) Name of applicant.

(4) Number and description of stamps delivered for refund or renewal—
   (a) Number.
   (b) Description.

(5) Value of each stamp.

(6) Total value.

(7) Abstract and date of Collector’s order.

(8) Amount of refund granted in cash.

(9) Value of stamps allowed to be renewed.

(10) Value of stamps returned in respect of which refund or renewal is refused.

(11) Date of refund, renewal or return of stamps to applicant.

(12) Receipt of applicant or his duly authorised agent.

(13) Signature of Collector.

(14) Date of despatch of stamps for destruction.

(15) Date of receipt of Collector’s certificate of destruction.

(16) Remarks.
<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Date of receipt of document</td>
</tr>
<tr>
<td>2</td>
<td>Receipts</td>
</tr>
<tr>
<td>3</td>
<td>Number and date of Treasury</td>
</tr>
<tr>
<td>4</td>
<td>Date of Realisation</td>
</tr>
<tr>
<td>5</td>
<td>(c) Total</td>
</tr>
<tr>
<td>6</td>
<td>(d) Penalty</td>
</tr>
<tr>
<td>7</td>
<td>(e) Duty</td>
</tr>
<tr>
<td>8</td>
<td>Amount imposed</td>
</tr>
<tr>
<td>9</td>
<td>Value of paper on which Writing</td>
</tr>
<tr>
<td>10</td>
<td>(a) Amount</td>
</tr>
<tr>
<td>11</td>
<td>(b) According to Act 2 of 1889</td>
</tr>
<tr>
<td>12</td>
<td>(c) Article</td>
</tr>
<tr>
<td>13</td>
<td>(d) Date of order</td>
</tr>
<tr>
<td>14</td>
<td>Name of executor</td>
</tr>
<tr>
<td>15</td>
<td>Date of document</td>
</tr>
<tr>
<td>16</td>
<td>Amount (value of transaction)</td>
</tr>
<tr>
<td></td>
<td>Name of document</td>
</tr>
<tr>
<td></td>
<td>Document no.</td>
</tr>
<tr>
<td></td>
<td>(a) Name of officer forwarding the document</td>
</tr>
<tr>
<td></td>
<td>(b) Name of applicant for descent</td>
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<tr>
<td></td>
<td>(c) Name in the collector's office</td>
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<tr>
<td></td>
<td>Date of receipt of the document</td>
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<td></td>
<td>Serial number</td>
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<td>1</td>
<td>2</td>
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<td>---</td>
</tr>
<tr>
<td>Serial No</td>
<td>Name and residence of vendor</td>
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<tr>
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<td></td>
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<tr>
<td>1st quarter</td>
<td>...</td>
</tr>
<tr>
<td>Date of making over to the record-room</td>
<td></td>
</tr>
</tbody>
</table>

**FORM NO. 5**

[See rule 25 (k) (iv) — Chapter V]

**Stamp Vendor's Licences**
**FORM NO. 6**

[See rule 25 (k) (iv) — Chapter V]

Daily Register of Court Fees realized in the Court of the .................

<table>
<thead>
<tr>
<th>Serial No. of document</th>
<th>Process fees</th>
<th>Other fees</th>
<th>Date</th>
<th>Daily Total</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Process fees</td>
<td>Other fees</td>
<td></td>
<td>Process fees</td>
<td>Other fees</td>
</tr>
<tr>
<td>1</td>
<td>Rs.</td>
<td>P.</td>
<td></td>
<td>Rs.</td>
<td>P.</td>
</tr>
</tbody>
</table>

*Instructions.* — This register is meant to show in detail every document filed bearing court-fee stamps except certified copies, the stamps on which are to be entered in this register by the Court or office which issues them. At the time the stamps are first punched, a serial number should be entered on the stamps as well as in every document (including certified copies at the time of issue) immediately below the stamps and in column 1 of this register, in the remaining columns of which will be entered the amount of the fees realised on the document. The entries in columns 2 and 3 will be totalled daily, and the results entered in columns 5, 6 and 7 initialled daily by the presiding officer. The entries in the latter three columns should also be totalled monthly.

By order of the Governor,

H. CHAKRABORTY

Dy. Secy. to the Govt. of West Bengal.
GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

ORDER

Kolkata, the 25th February, 2002.

WHEREAS the use of franking machine for payment of stamp duty is allowed to be introduced under the provisions of the Indian Stamp Act, 1899 and the West Bengal Stamp Rules, 1994;

AND WHEREAS the Inspector General of Registration and the Commissioner of Stamp Revenue is empowered to approve the models and authorise the use of the said machines for payment of stamp duty in the State of West Bengal;

NOW, THEREFORE, in exercise of powers conferred by section 10 of the Indian Stamp Act, 1899 and sub-rule (4) of rule 10 of the West Bengal Stamp Rules, 1994, the following procedure is being laid down for the use of franking machine in the State of West Bengal:—

PART I

Scope and Extent of use of the Franking Machine

1. (1) The franking machine shall be used for franking impression of following kind of stamps, namely:—
   (a) in case of franking machine used by the Proper Officer,—
   (i) special adhesive stamp,
   (ii) Indian revenue,
   (iii) insurance,
   (iv) agreement, and
   (v) brokers note;
(b) in case of franking machine used by the Authorised User,—
   (i) Indian revenue,
   (ii) insurance,
   (iii) agreement, and
   (iv) brokers note.

(2) One franking machine shall be used for franking one kind of stamp only.

2. Subject to the provisions of Part II, a Treasury Officer shall be empowered to frank by means of a franking machine and shall be deemed to be the Proper Officer for the purpose of the Indian Stamp Act, 1899 and the West Bengal Stamp Rules, 1994.

3. Subject to the provisions of Part III, an Authorised User shall be empowered to frank by means of a franking machine.

4. The franking machine to be used by the Proper Officer shall be purchased by the Inspector General of Registration and the Commissioner of Stamp Revenue and the machine so purchased shall be supplied to the office of the Collector of Stamps, Kolkata and the Collector of each district for use in the Treasury under his control.

5. The Authorised User shall pay price of the franking machine of approved model directly to the manufacturer or his authorised dealer on issue of such letter to the manufacturer or his authorised dealer by the Inspector General of Registration.

PART II

Procedure Regarding the use of Franking Machine by the Proper Officer

6. The franking machine may be installed at the counter of the Treasuries in the State of West Bengal.

7. The franking machine shall be operated under strict control and supervision of the Proper Officer as appointed under rule 8 of the West Bengal Stamp Rules, 1994.

8. Before the franking machine is put into use the machine shall be authorisedly loaded and sealed by the Collector of Stamps, Kolkata or the Collector of each district, as the case may be.

9. The Collector of Stamps, Kolkata, the Collector of each district and the Proper Officer, as the case may be, shall maintain a register in Form No. 1 about periodical loading or reloading of each franking machine and shall send weekly return in Form No. 2 to the Inspector General of Registration and the Commissioner of Stamp Revenue with a copy to the Finance Department.

10. (1) The Collector of Stamps, Kolkata and the Collector of each district, as the case may be, shall take prior permission in writing from the Inspector General of Registration and the Commissioner of Stamp Revenue regarding periodical loading of machine:

Provided that in case of delay in receiving such permission from the Inspector General of Registration and the Commissioner of Stamp Revenue, the Collector of Stamps, Kolkata and the Collector of each district, as the case may be, may load or reload the machine subject to post facto approval of the Inspector General of Registration and the Commissioner of Stamp Revenue for such loading or reloading.

(2) The specific order of the Inspector General of Registration sanctioning loading or reloading shall be mentioned against each entry in respect of such reloading.

11. The access code to the numerical lock of the franking machine shall be exclusively with the Collector of Stamps, Kolkata or the Collector of each district, who shall not disclose such access code to any other person.

12. The Proper Officer shall ensure that the seals are not tampered with in any way by any of the officials or the machine is not handled in any manner by an unauthorised person.

13. The Proper Officer shall be responsible for the custody of the machine.

14. The Proper Officer shall maintain a register in Form No. 3 in which the meter reading at the commencement of the day and at the close of the day will be noted, irrespective of the fact whether any instrument is franked or not. The difference between the two readings will be the total amount collected in lieu of the impressions franked. One register should be maintained for one machine. The entries in the register shall be authenticated by the Proper Officer.
15. The Officer using the machine shall maintain the daily accounting register. In case different officers have to deal with the same machine, each officer shall record in the register the meter readings at the commencement or close of his spell of duty and the amount shown in the meter during that spell shall also be attested by the Proper Officer.

16. The Collector of Stamps, Kolkata or the Collector of each district, as the case may be, shall ensure that these orders are complied with and the supervisory staff is vigilant in following them and shall verify, at least once in every three months, the amount received against the corresponding value of units sold for use by franking machine on different dates selected at random and shall send a report of verification to the Inspector General of Registration and the Commissioner of Stamp Revenue.

PART III

Use of Franking Machine by an Authorised User

17. (1) An authorisation for the use of franking machine by an individual, body or organisation may be granted by the Inspector General of Registration and the Commissioner of Stamp Revenue (hereinafter referred to as the authorising authority), and such individual, body or organisation shall be deemed to be the Authorised User as stated in rule 8A.

(2) An intending user shall make an application along with an undertaking and indemnity bond, duly authenticated, on non-judicial stamp paper of required value in Form No. 4.

(3) The authorising authority shall keep in his custody the original undertaking and indemnity bond furnished by the Authorised User till the authorisation remains valid or the completion of statutory audit by the Accountant General, whichever is later.

18. The authorising authority shall reserve the right for refusing or cancelling an authorisation without assigning any reasons for the same.

19. The authorisation fee of Rs. 2,000/- (Rupees two thousand) only shall be charged for the grant of authorisation for loading of every one lakh rupees or part thereof of franking machine.

20. (1) The authorisation shall be valid for a period of one financial year or part thereof.

(2) The authorisation of each machine may be renewed on payment of a renewal fee of Rs. 1,000/- (Rupees one thousand) only for reloading of every one lakh rupees or part thereof of the franking machine. The renewal will be subject to the satisfaction of the authorising authority.

21. (1) The franking machine shall not be allowed to be used without valid authorisation. The Authorised User may apply to the authorising authority for renewal of authorisation within three months before the date of expiry of authorisation.

(2) If the Authorised User,—

(a) does not renew the authorisation;

(b) has not applied for the renewal of authorisation;

he shall deposit the franking machine in the office of the authorising authority with an intimation to the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, before the day of which the authorisation expires. The amount unused at the time of such surrender shall be refunded to the Authorised User.

(3) The authorising authority may, for reasons to be recorded in writing, renew or withhold the renewal of authorisation as stated in sub-paragraph (1) and shall take the custody of the franking machine along with registers as maintained by the Authorised User.

22. The Authorised User shall use franking machine for franking impression of such kind of stamps as are authorised by the authorising authority to be franked.

23. The Authorised User shall maintain a register in Form No. 5 showing instrumentwise details of the amount impressed.

24. The State Government shall not be responsible for any loss or damage caused to the Authorised User on account of misuse or mishandling of the franking machine.
25. (1) The Authorised User shall surrender an unserviceable franking machine on the next day of its having rendered as such to the Collector of Stamps, Kolkata or the Collector of the district. The Collector of Stamps, Kolkata or the Collector of the district, as the case may be, shall ensure that the print heads and user die of the said machine are surrendered with the machine. This fact shall be entered in the franking machine Record Book which shall be maintained by the Authorised User in Form No. 6.

(2) The print heads an user die of the unserviceable or condemned franking machine shall be sent by the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, to the authorising authority and the authorising authority shall destroy those items personally in such a manner that there shall be no scope to reuse them.

(3) The authorising authority shall make a suitable note of it in the register containing the list of authorised user in Form No. 7 which shall be maintained by him and also by the Collector of Stamps, Kolkata and the Collector of the districts in respect of the authorised users within their respective districts.

(4) No user die, print heads or value die of any franking machine shall be replaced without the prior permission of the authorising authority. Before allowing replacement of the said parts of the machine, the authorising authority shall keep them with him and dispose them of in the manner as stated in sub-paragraph (2).

26. If it is found, after proper enquiry that the franking machine has not been used for a period of one month or more without any valid reason, the authorising authority may, after giving an opportunity of being heard to the Authorised User and being satisfied with the reasons to be recorded in writing, cancel the authorisation order issued under rule 8A of the West Bengal Stamp Rules, 1994 and dispose of the franking machine in the manner stated in sub-paragraph (2) of paragraph 25.

27. The Authorised User shall not be permitted to change the location of the franking machine without prior permission of the Collector of Stamps, Kolkata or the Collector of the district, as the case may be.

28. The Authorised User shall not sell, transfer or dispose of in any manner whatsoever, the franking machine.

29. (1) The Collector of Stamps, Kolkata or the Collector of the district, as the case may be, or an officer not below the rank of additional Collector who has been authorised, in writing, in this behalf, shall make an inspection of the franking machine used by the Authorised User at least once in every three months and make a report in Form No. 11 to the Inspector General of Registration and the Commissioner of Stamp Revenue.

(2) If it is found during the periodical inspection as stated in sub-paragraph (1) that the body had seal and metal seal of a franking machine has been tampered with, the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, shall, after giving an intimation to the Inspector General of Registration and the Commissioner of Stamp Revenue and an opportunity of being heard to the Authorised User, cancel the authorisation order issued under rule 8A of the West Bengal Stamp Rules, 1994 and keep the franking machine in his custody.

(3) The Authorised User shall, at all reasonable times, allow any officer authorised by the Inspector General of Registration and Commissioner of Stamp Revenue or the Collector of Stamps, Kolkata or the Collector of the districts, to inspect the franking machine and the records maintained by the Authorised User, without any prior notice.

PART IV

Payments, Setting or Re-setting of the Machine and Sealing thereof

30. Whenever the Authorised User deposits any sum in advance to have the meter of the machine re-set, he shall produce the franking machine with record book register as maintained in Form No. 6 in the office of the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, for verification.

31. The advance payment at the time of setting or re-setting shall be made by Treasury Challan or by banker's cheque or by bank draft drawn on any agency bank.

32. The entries in respect of advance payments shall be made by the setting or re-setting official, after verification with the Treasury if such payment is made by Treasury Challan, in the franking machine record book register maintained by the Authorised User and also in the Master Ledger to be maintained by the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, in Form 8.

33. The Authorised User shall ensure that the seals on the franking machines are not tampered with in any way.
34. The seal of the franking machine and pliers for the lead seal for sealing franking machine shall remain in the custody of the officer authorised by the Collector of Stamps, Kolkata or the Collector of the district for the purpose.

35. No person or official other than the officer authorised for the purpose as stated in paragraph 34, shall break the seal in any way after obtaining a previous permission in writing from the Collector of Stamps, Kolkata or the Collector of the district, as the case may be.

36. (1) In the following cases the Authorised User shall—
   (a) in the case of breaking or tampering of the seals; or
   (b) in the case of discrepancy in the meter readings,
   immediately stop using the franking machine and bring the matter to the authorising authority and the Collector of Stamps, Kolkata or Collector of the district, as the case may be.

   (2) If the Authorised User fails to bring the matter to the notice of the authorising authority and the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, the Authorised User shall explain such delay in writing.

37. Before affixing fresh seal for setting the meter, the Collector of Stamps, Kolkata or the Collector of the district shall, after making such enquires as are deemed necessary, satisfy himself that there is nothing suspicious. In cases where there is suspicion of misuse of the franking machine, the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, shall, after recording the same in writing, report to the authorising authority and the fresh seal shall not be affixed or the meter shall not be re-set without the permission of the authorising authority.

38. The franking of impression of stamps shall be allowed up to any amount. There may be one impression of the value die.

39. The impression shall be clear and distinct. Where by mistake a wrong amount is impressed, such impression of stamp shall be torn from the instrument and pasted in the register of daily postings maintained in Form No. 3 or Form No. 5, as the case may be and shall be authenticated by the Authorised User or the Proper Officer, as the case may be. At the time of re-setting, an amount equal to the amount of wrong impression so pasted shall be set off.

PART V

Procedure for Repairs of Franking Machine

40. The procedure for repair of franking machine shall be as follows—

   (1) The Proper Officer and the Authorised User, as the case may be, shall, in the event of the machine requiring repairs, stop using the same and bring the fact to the notice of the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, and in case of Authorised User, also of the authorising authority, and the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, and the Authorising User shall bring it to the notice of the manufacturer or his authorised dealer.

   (2) The Authorised User shall bring the franking machine to the office of the Collector of Stamps, Kolkata or the Collector of the district, as the case may be. The Authorised User shall make his own arrangements for transportation of the machine to the office of the Collector of Stamps, Kolkata or the Collector of the district, as the case may be.

   (3) The repairs to the franking machines shall be carried out by the manufacturer or his authorised dealer. A register in Form No. 9 shall be maintained by the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, in respect of franking machines used within his jurisdiction and also by the Proper Officer in respect of franking machine used by him.

   (4) The meter reading at the time the machine gets out of order and also after the repairs of the franking machine shall be noted in the register of repairs in Form No. 9 in respect of the machine used by the Proper Officer and in the franking machine record book register in Form No. 6 in respect of the machine used by the Authorised User and shall be authenticated by the Collector of Stamps, Kolkata or the Collector of the district, as the case may be.
(5) The body lead seals shall be broken in the presence of Collector of Stamps, Kolkata or the Collector of the district and the authorisation die will be removed and kept in the safe custody of the concerned Collector.

(6) If the defect of the franking machine relates to the defect in the meter, the meter seal shall be broken in the presence of the Collector of Stamp, Kolkata or the Collector of the district, as the case may be or an officer not below the rank of the additional Collector authorised, in writing, in this behalf. Entries will be made in the franking machine record book register in Form 6 as well as in the register of daily posting maintained in Form 3, in case of the Proper Officer or in Form 5, in case of the Authorised User, as the case may be, as to when the franking machine has been received in defective condition and is being sent to the manufacturer or his authorised dealer for necessary repair after removing the authorisation die.

(7) The manufacturer or his authorised dealer shall ensure that no machine is repaired unless the same is received after removing the authorisation die with suitable entries to this effect in the franking machine record book register in Form No. 6.

(8) The mechanic of the manufacturer or his authorised dealer shall note in his job card the particulars of the franking machine repaired, nature of the repairs carried out and meter reading before and after repairs separately. These entries shall be attested by an officer authorised by the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, for the purpose.

(9) The mechanic shall issue certificate of fitness in Form 10 which shall be endorsed by the authorised representative of the manufacturer or his authorised dealer and shall be kept under the custody of the Proper Officer or the Authorised User, as the case may be, and such manufacturer or his authorised dealer shall affix a lead seal to the franking machine.

(10) After the franking machine is repaired and brought to the office of the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, the user die shall be refitted and the meter reading shall be re-set in presence of the Collector of Stamps, Kolkata or the Collector of the district, on being satisfied that the machine functions properly and no leakage of revenue is possible without breaking the seals.

(11) The machine including meter thereof shall be re-sealed.

(12) The necessary entries to the effect that the machine has been repaired and re-sealed after refitting the authorisation die therein, shall be made in the franking machine record book register in Form 6. The meter reading at that time also be recorded in that record as the case may be.

41. The maintenance and repair including replacement of any parts of the franking machine used by the Authorised User shall be the responsibility of the Authorised User and at his own cost and expenses.

PART VI

Miscellaneous

42. (1) Where the authorising authority is of the opinion,—

(a) that the Authorised User has misused the franking machine; or

(b) that the Authorised User violates any of the procedures as laid down in this order,

the authorising authority shall cancel the authorisation order issued under rule 8A of the West Bengal Stamp Rules, 1994 and keep the franking machine in the custody of the Collector of Stamps, Kolkata or the Collector of the district, as the case may be.

(2) The State Government may vary, alter or supplement these procedure of this order. The authorising authority shall be subject to such varied, altered and supplemented procedure with effect from the date of such order.
Form No. 1

(See paragraph 9)

Register of loading/re-loading

(To be maintained at the office of Collector of Stamps, Kolkata/Collector of the District/Proper Officer)

User :
Make and machine number :
Registration number :
Authorisation number :
Valid up to :
Kind of Stamps authorised to be impressed :

<table>
<thead>
<tr>
<th>Date</th>
<th>Opening reading</th>
<th>Amount remitted</th>
<th>Receipt/challan number</th>
<th>Amount loaded</th>
<th>Reading after loading as in column 5</th>
<th>Loading officers signature</th>
<th>Signature of Proper Officer</th>
<th>IGR’s order No. and date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Form No. 2

(See paragraph 9)

Office of the Collector of Stamps, Kolkata/Collector, .........................................................

Kolkata/ .........................................................

(name of the district)

(name of the district)

Sub: Weekly return in respect of sale of stamps by use of franking machine

To,
The Inspector General of Registration & Commissioner of Stamp Revenue,
West Bengal, Writers’ Buildings,
Kolkata.

Sir,

During the week starting from ......................... and ending ........................., following kinds of franking machine stamps were sold by use of franking machine No. ................ at .........................

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Model and franking machine No.</th>
<th>User name and registration No.</th>
<th>Kind of stamps</th>
<th>Opening reading</th>
<th>Amount loaded during week</th>
<th>Stamp duty realised</th>
<th>Closed reading</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Yours faithfully,

For Collector of Stamps, Kolkata/Collector .................................................

(Name of the District)
Form No. 3

(See paragraph 14)

Register of Daily Reading

(To be maintained at the Office of the Proper Officer)

User: 
Make and machine number: 
Registration number: 
Authorisation number: 
Valid up to: 
Kind of Stamps authorised to be impressed: 

<table>
<thead>
<tr>
<th>Date</th>
<th>Opening reading</th>
<th>Amount loaded if any</th>
<th>Total amount (2+3)</th>
<th>No. of instruments franked</th>
<th>Stamp duty collected (rupees)</th>
<th>Closing reading</th>
<th>Signature of the operating clerk</th>
<th>Remarks</th>
<th>Signature of the concerned Proper Officer</th>
</tr>
</thead>
<tbody>
<tr>
<td>-1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
</tr>
</tbody>
</table>

Form No. 4

(See paragraph)

Application for authorisation to use a franking machine

For payment of stamp duty

........................................................................................................... : (Name and full address of the applicant with Telephone and Fax number)

To,
The Inspector General of Registration and Commissioner of Stamps, West Bengal, Writers’ Building, Kolkata.

Dear Sir,

I/We hereby apply for the grant of authorisation for the use of franking machine for stamping impressions of dies of approved design in respect of ........................................................... stamp on the relevant instruments under the Indian Stamp Act, 1899 by/on behalf of me/us or mine/our for payment of stamp duty.

I/We require the machine for stamping impressions of ........................................................... stamps in the relevant instrument executed by us/on behalf of us/mine/our concern for payment of stamp duty.

I/We have, at present, the following franking machines in our possession and use:—

<table>
<thead>
<tr>
<th>No.</th>
<th>Make, brand and type of franking machine</th>
<th>Manufacturing number of the machine</th>
<th>Value which can be loaded/unloaded</th>
<th>Particulars of supplier</th>
<th>Particulars of authorisation number and date of issue</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
In respect of our use, the user die shall read as follows:

I/We hereby declare that the franking machine will be located at the following address and shall be available for inspection at all reasonable time by any official of the Office of the Inspector General of Registration and Commissioner of Stamps and Revenue, West Bengal, Writers' Building, Kolkata Collector of Stamps, Kolkata and Collector of the district authorised in this behalf without notice. I/we also undertake not to change location of the machine without prior permission in writing of the authorising authority.

Proposed location ........................................................................................................
(with Telephone and Fax number)

I/We have read the clauses regarding the use of franking machine incorporated in the order No. ....................... dated ..................... issued by the Finance Department, Government of West Bengal, and also the conditions for the grant of authorisation thereof (including the aforesaid and the following conditions) and agree to abide by them and bind myself/our-selves for any action proposed for violation of any of the prescribed conditions without any reservation:—

I. The authorisation of the machine shall be re-newed every financial year.

II. I/We shall be responsible for any loss or damage caused to me/us due to misuse of the machine or owing to use of defective machine or any damage done to the machine.

III. I/We shall surrender unserviceable franking machine to the Collector of Stamps, Kolkata/Collector of the District on the next working day of it having been rendered as such.

IV. I/We shall ensure regular use of the franking machine unless there are unavoidable circumstances for non-use of the same the intimation in respect of which will be given to the authorising authority.

V. I/We shall take adequate steps to guard against fraudulent use of the franking machine.

VI. I/We shall ensure that none of the seals on the franking machine is tampered with/broken/handled in any manner.

VII. I/We shall also maintain the prescribed records, which will be opened to check by any authorised official from the office of the Inspector General of Registration and Revenue, West Bengal/Collector of Stamps, Kolkata/ Collector of the districts and the Commissioner of Stamps without notice.

VIII. I/We also agree that the maintenance, service and cleaning of the franking machine or any repairs thereto including replacement of any part thereof will be carried out by the supplier or his agent approved by the authorising authority at my/our cost. Before and after repair I/We undertake to take the franking machine to the office of the Collector of Stamps, Kolkata/Collector of the Districts for removing/re-setting the authorisation die. I/We shall make my/our own arrangements through any of the said repairer for removing and re-setting the authorisation die before and after repairs, if need be.

IX. I/We undertake not to sell, transfer or dispose of in any manner the franking machine.

X. I/We undertake to take the machine at my/our own cost and expenses to the office of the Collector of Stamps, Kolkata/Collector of the districts for the purpose and of setting/re-setting the meter for any other purpose as and when required.

XI. I/We shall furnish undertaking and Indemnity Bond as prescribed indemnifying the Government of West Bengal against any losses that may be caused on account of negligence on our part or misuse or mis-handling of the machine.

The franking machine of the following particulars is required by me/us:

I. Make brand and type of the machine,

II. Frank value,

III. Denomination of frank,

IV. Lock up point,

V. Other description, if any,

VI. Particulars of the manufacturer.

Date .................

Signature of the applicant
(with seal)

Address:
Telephone & Fax
Undertaking and Indemnity Bond

This Indemnity Bond is made and executed at .................................. on the .................................. day of ............ by .......................................................... hereinafter referred to or called as The First Party (which expression unless repugnant to the context or meaning thereof shall mean and include ............................................. (as suitable for concerned party).

............................................ Party of the one part

In favour of

Government of West Bengal acting through the Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal, hereinafter referred to or called as The Second Party (which expression unless repugnant to the context or meaning thereof shall mean and include Government of West Bengal and its duly authorised representatives).

............................................ Party of the one part

WHEREAS the First Party is carrying on the business of .......................................................... and for carrying out the said business, the First Party is required to affix non-judicial stamp on large number of relevant instruments and the affixing of non-judicial stamps has become time consuming, tedious and cumbersome.

AND WHEREAS in order to expedite the process of stamping of the relevant instruments, the Government has decided to permit the use of franking machine for payment of stamp duty.

AND WHEREAS party of first part is ready to pay the stamp duty in advance and also pay the cost of the machine directly to the manufacturer or as may be prescribed by the Second Party.

AND WHEREAS the Second Party, before placing the order with the manufacturer for supply of franking Machine to the First Party deems it necessary to get assured and indemnified from the First Party as to the obedience and observance of terms and conditions that are prescribed by the Second Party vide order issued by him bearing No. .................................. dated .................................. for the use of franking machine.

AND WHEREAS the First Party by executing this present undertakes and indemnifies the Second Party as under:

NOW, THEREFORE, THIS INDEMNITY BOND WITNESSETH AND IT IS AGREED BY AND BETWEEN THE PARTIES HERETO AS UNDER:

1. The First Party hereby undertakes that the franking machine(s) will be located at the following address: .......................................................... having Telephone and Fax No. .................................. and .................................. respectively and shall be available for inspection at all reasonable times by any official of office of the Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal, Collector of Stamps, Kolkata/Collector of districts authorised in this behalf without notice. The First Party also undertakes not to change location of the machine without prior permission in writing of the Collector of Stamps, Kolkata/Collector of district.

2. The First Party undertakes to pay the authorisation fee from time to time as prescribed by the Second Party for allowing the First Party to use the franking machine for payment of stamp duty.

3. The First Party undertakes to abide by all the terms and conditions as may be prescribed by the Second Party from time to time regarding the use of the franking machine and for authorisation thereof.

4. The First Party shall surrender any worn out or un-serviceable franking parts to the Collector of Stamps, Kolkata/Collector of district immediately not later than the next working day.

5. The First Party shall ensure regular use of the franking machine unless there are unavoidable circumstances for non use of the same the intimation in respect of which will be given to the authorising authority, failing which the machine shall vest in the authorising authority and shall stand confiscated.

6. The First Party undertakes to pay the required stamp value in advance to the Second Party and accordingly the Second Party will load/re-load the machine for the value.

7. The First Party undertakes to deposit the franking machine in the office of the authorising authority before the day on which authorisation expires with an intimation to the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, if the First Party does not want to renew the authorisation or has not applied for renewal.

8. The First Party undertakes that, the First Party or its employees or any person acting through them authorisedly or unauthorisedly will not dismantle or assemble the machine to disturb the seals of the machine.
IN WITNESS WHEREOF THE FIRST PARTY HEREBIN HAVE SET AND SUBSCRIBED ITS RESPECTIVE HANDS AND SEALS ON THE DAY, MONTH AND YEAR FIRST HEREBINABOVE WRITTEN.

SIGNED, SEALED AND DELIVERED

By within named First Party

In the presence of:

1. Signature :

   Name :

   Address :

2. Signature :

   Name :

   Address :
Form No. 5

(See paragraph 23)

Franking Machine Register regarding Instrument-wise Posting

(To be maintained by the Authorised User)

**TITLE PAGE**

Name of Authorised User

Address of authorising authority

Authorisation number and date

Registration number

Machine number

Model number

Value of frank/impressions which can be loaded at one time

Kind of stamp authorised to be impressed

Particulars of the suppliers

**Inside Entries**

<table>
<thead>
<tr>
<th>Machine number</th>
<th>Authorisation number</th>
<th>Registration number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Serial number</td>
<td>Date</td>
<td>Opening reading</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
</tbody>
</table>

Form No. 6

(See sub-paragraph 1 of paragraph 25)

Franking Machine Record Book for Authorised User

(To be maintained by the Authorised User)

**TITLE PAGE**

Book number

Name and address of Authorised User

Registration number

Particulars of the franking machine:

1. Name and address of the supplier

2. Model

3. Number of machine

4. Frank value

Address of the authorising authority

Particular of the authorisation number

Date of delivery of machine
Form No. 7

[See sub-paragraph (3) of paragraph 25]

List of Authorised Users

(To be maintained by the Authorising Authority/Collector of Stamps,
Kolkata/Collector of the districts)

<table>
<thead>
<tr>
<th>Serial number</th>
<th>Name of the Authorised User</th>
<th>Registration number</th>
<th>Authorisation number and date</th>
<th>Model and number of machine</th>
<th>Kind of stamp authorised to be impressed</th>
<th>Signature of the concerned authorising authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
</tr>
</tbody>
</table>

Particulars of the renewal of the authorisation

<table>
<thead>
<tr>
<th>Date of renewal</th>
<th>Period of renewal</th>
<th>Signature of the renewing authority</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>From</td>
<td>To</td>
</tr>
</tbody>
</table>

Particulars of the repair of the machine

<table>
<thead>
<tr>
<th>Date on which the franking machine become unservicable</th>
<th>Date of notice to the concerned collector</th>
<th>Date of surrender to the concerned collector</th>
<th>Signature of the concerned Collector before repair</th>
<th>Date on which machine was sent to manufacturer or his authorised dealer</th>
<th>Date of receipt of the franking machine after repair</th>
<th>Date of re-setting after refitting the die</th>
<th>Meter reading at the time of surrender</th>
<th>Meter reading after resetting</th>
<th>Signature of the concerned Collector</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
</tr>
</tbody>
</table>

Inside Entries

<table>
<thead>
<tr>
<th>Date</th>
<th>Last balance</th>
<th>Amount of advance payment remitted</th>
<th>Details of remittance</th>
<th>Meter reading after resetting</th>
<th>Signature of the officer</th>
<th>Signature of the concerned Collector</th>
</tr>
</thead>
</table>
Form No. 8

(See paragraph 32)

Master Ledger

(To be maintained by the Authorised Authority/Collector of Stamps, Kolkata/Collector of the districts)

<table>
<thead>
<tr>
<th>Serial number</th>
<th>Date</th>
<th>Name of the user and registration number</th>
<th>Model number</th>
<th>Kind of stamps authorised to be impressed</th>
<th>Opening reading</th>
<th>Amount loaded if any</th>
<th>Details of advance payment</th>
<th>Closing reading</th>
<th>Signature of the authorised officer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
</tr>
</tbody>
</table>

Form No. 9

[See sub-paragraph (4) of paragraph 40]

Register showing particulars of repairs made in the franking machine

(To be maintained at the office of the Collectors of Stamps, Kolkata/Collector .........................)

Make and machine number :

Registration number :

<table>
<thead>
<tr>
<th>Address of the place where the machine is</th>
<th>Particulars of the franking machine</th>
<th>Date on which information regarding defects in the franking machine was received</th>
<th>Name of the mechanic who attended repairs</th>
<th>Date on which the mechanic was deputed and the machine was repaired</th>
<th>Reason for delay in repairs, if any</th>
<th>Meter reading before the machine was repaired</th>
<th>Meter reading after the repairs</th>
<th>Signature of the mechanic</th>
<th>Signature of the concerned officer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
</tr>
</tbody>
</table>
Form No. 10

[See sub-paragraph (9) of paragraph 40]

Certificate of fitness after repairs (and before putting to use) of the franking machine used for franking stamps for payment of stamp duty

Particulars of the franking machine examined:

I. Name and address of the Authorised User :

II. Name and address of the supplier :

III. Manufacturing number of the machine :

IV. Model of the machine :

V. Registration number :

VI. Authorisation number and date :

VII. Date from which the machine is in use :

VIII. Particulars of authorising authority :

This is to certify that the franking machine, of above particulars has been technically examined and repaired by me and report in respect of the same on the following points, is as under:

I. Meter

II. Displaying indicators

III. Locking point(s)

IV. Sealing point(s)

V. Impressions of the value die

VI. Whether there is any deviation in any part of the machine from the approved model

VII. Whether the machine is technically sound and fool-proof

VIII. Any other defects noticed in the machine.

Date: _______________________________ Signature of the Mechanic

I have satisfied myself personally about the correctness of the aforesaid report and I agree/do not agree with the same for the following reasons:

Date: _______________________________ Signature of the Authorised Representative of the manufacturer/dealer.
Form No. 11

(See paragraph 29)

Periodical inspection report conducted by the Collector for use of franking machine by Authorised User

<table>
<thead>
<tr>
<th>Name and address of the Authorised User</th>
<th>Registration number and authorisation number</th>
<th>Model and number of franking machine</th>
<th>Opening reading</th>
<th>Amount of stamp duty loaded</th>
<th>Reading after loading (4 + 5)</th>
<th>Value of instrument franked</th>
<th>Closing reading</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
</tr>
</tbody>
</table>

By order of the Governor,

T. K. BASU,

Dy. Secy. to the Govt. of West Bengal.