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**N` 7 PONDICHERRY LE JEUDI 9 JANVIER 1969 (19 PAUSA 1890)**

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**GOVERNMENT OF PONDICHERRY**

**Revenue Department**

S.O. No.5 - In exercise of the powers conferred by section 76-A of the Indian Stamp Act, 1899, (Central Act 2 of 1899), the Lieutenant-Governor, Pondicherry, hereby delegates to the (Secretary to Government, Revenue Department)<sup>1</sup> as the Chief Controlling Revenue Authority the powers exercisable by the State Government under section 2(9), 33(3) (b), 70(1) and 74 of the said Act and to the (under Secretary, Revenue) Pondicherry, the powers conferred on the CHief Controlling Revenue Authority by sections 45(1) and (2) and 70(2) of the said Act.

**GOVERNMENT OF PONDICHERRY**

**Revenue Department**

Pondicherry 9th January, 1969

**NOTIFICATION**

G.S.R.No.2.- In exercise of the Powers conferred by sections 10, 16,18, 37, 49 and 55 of the Indian Stamps Act, 1899 (Central Act 2 of 1899), the Lieutenant-Governor, Pondicherry.

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1. Substitution vide Notification No. 581/70-Rev. dated 22-7-1970

## **CHAPTER I**

### **Preliminary**

#### **Short title**

1. These rules may be called the Indian Stamps (Pondicherry) Rules, 1969.

#### **Definations**

2. In these rules, unless the context otherwise requires,-

- (a) "Act" means the Indian Stamps Act, 1899;
- (b) "Section" means a section of the Act ;
- (c) "Schedule" means Schedule I of the Act ;
- (d) "Superintendent of Stamps" means the Pay and Accounts Officer, Pondicherry and any other officer appointed by the Government, to perform the function of a Superintendent of Stamps.

#### **Description 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

(ii) a stamps 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.

(iii) Stamps purchased in the Union territory of Pondicherry shall alone be used for instruments chargeable with duty under the Act as in force in that territory.

(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**

#### **HUNDIS**

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 thrity 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.

(b) A hundi for an amount exceeding rupees thrity 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 lables has been affixed by the Superintendent of Stamps, and impressed by him in the manner prescribed by rule 11.

(2) Every sheet of paper on which a hundi is written shall be not less than 22 c.m. long and 13 c.m. in wide and no plain paper shall be joined there.

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

### **Promissory notes and Bill of Exchange**

5. A promissory note or Bill of Exchange shll, except as provided by section 11 or by rules 13 and 18, be written on paper on which a stamp of the paper value, with or without the word "hundi" has been engraved or embossed.

### **Other Instruments**

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

### **Provision where single sheet of paper is insufficient**

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 instrumenet shall be written on each sheet so used.

**Note :** (i) The purchase of stamp papers for use togehter in one transaction does not operate to prevent their being used separately for different transactions. Nor is there any objection to the use of stamp papers purchased in one year toghether with other stamp papers to be purchased subsequently.

(ii) The signatures of executants and attesting witnesses do not form an integral portion of a deed.

(2) Where a single sheet of paper, not being paper bearing an impresses hundi-stamp, is insufficient to admit of the entire instrument being written on the side of the paper which bears the stamps, so much plain paper may be subjoined thered 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.

### **Impressed Stamps**

8. The duty on any instrument which is chargeable with duty of ten naye paise under the Act of fifteen naye paise under Articles 37, 40 and 52, of twenty naye paise under Articles 19 and 36, of twenty five naye paise under Articles 43(b) or of forty naye paise under Articles 5, and 43 (c) of Schedule I, may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps.

## The Proper Officer

<sup>1</sup>[The Superintendent of Stamps, Pondicherry, the Treasury Officers and the Managers and Agents of Nationalised Banks in the Union territory of Pondicherry are empowered to affix and impress or perforate labels and each of them shall be deemed to be "the proper officer" for the purposes of the Act and of those rules.]

### Affixing and impressing of labels by proper officer permissible in certain cases

10. Labels may be affixed and impressed or perforated by the proper officer in the case of any of the following instruments, namely :-

(i) Those specified in Appendix I and the counterparts thereof other than instruments on which the duty is less than fifteen naye paise ; and

(ii) those specified in Appendix II when written in any European language, and accompanied, if the language is not English by a translation in English :

(iii) <sup>2</sup>Those specified in Appendix II (other than Bills of Exchange) when written in Tamil, Malayalam or Telugu.

Provided that the Government may direct that this rule shall apply, subject to any conditions which it may prescribe to any other instruments specified in Appendix II, other than Bills of Exchange, when written in Oriental language.

### Mode of affixing and impressing labels

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

Provided that when 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.

**Explanation :** - An instrument drawn in the name of several persons of whom only some execute the document, when the intention drawn from the document is that all should sign, is not a document "executed" within the meaning of this rule.

(2) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to rupees five or upwards, write on the face of the label or labels his initials, and where the duty amounts to rupees twenty or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.

(3) Any principal assistant of the proper officer may discharge the functions of the proper officer under sub-rule (2) if empowered by the Government in this behalf.

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1. Substituted by Notification No. 12118/79-C in Gazette No. 23 dated 9-6-1981.

2. Inserted by Notification No. G1-258670 dt. 28-3-1970.

### **Certain instruments to be stamped with impressed lables**

12. (1) Instruments executed out of India and requiring to be stamped after their receipt in India (other than instruments which, under section 11 or rule 13, may be stamped with adhesive stamps) shall be stamped with impressed lables.

(2) Where any such instrument as aforesaid is taken to the Collector under section 18, subsection (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 in rule 11, and return it to the Collector for delivery to the person by whom it as produced.

## **CHAPTER III**

### **Of Adhesive Stamps**

#### **Use of adhesive stamps on certain instruments**

13. The following instruments may be stamped with adhesive stamps, namely :-

- (a) Trnafers of debentures of public opanies and associations.
- (b) Copies of maps or plans, printed copies and copies of or extracts from registers given on printed forms <sup>1</sup> and certified copies of registered documents<sup>1</sup> when chargeable with duty under Article 24 of Schedule 1.
- (c) Instruments chargeable with duty under Artcles 5 (a) and (b) and 43 of Schedule I.
- (d) Instruments chareable with stamp duty under Articles 47 of Schedule I.
- (e) Instruments chargeable with stamp duty under Articles 19, 36, 37,49 (a) (ii) and (iii) and 52 of Schedule I.
- (f) Instruments of transfer or shares of public companies or associations.
- (g) Bonds executed under any law relating to a Cerntal duty of excise or any rules made thereunder :
- (h) Security bonds to be frunished by an appellant or an applicant in revision under the provisions of section 34(5), 36(4), 39(4), 40 (5), 41(6), 42(6) and authorisation to be furnished under section 56 of the pondicherry General Sales Tax Act, 1967.

14. 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 by of duty shall on that account be in defect shall be adhesive stamps such as are described in Rule 17, and as are necessary for the said instrument under the provisions of the law for the time being in force, provided that the Government may direct that instead of such stamps, adhesive Court-fee stamps shall be used for the purpose.

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1. Inserted by Notification No. 6251/88/C1 dt. 7-3-1989.

### **Supply of deficient duty on transfer of share**

15. 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 or on which special adhesive stamps of the proper value bearing the words "share transfer" are affixed, and the value of the stamp or stamps so engraved, embossed or affixed is subsequently in consequence of a rise in the value of such shares, found to fall short of the amount of duty chargeable under Articles 32 (a), Schedule I, one or more adhesive stamps bearing the words "share transfer" may be used to make up the amount required.

### **Enrolment of Advocate, Vakild or Attorneys**

16. When adhesive stamps are used to indicate the duty chargeable on entry as an Advocate, Vakild or Attorney on the roll of any High Court, such stamps shall be affixed under the superintendence of a 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 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.

### **Adhesive stamps or Stamps denoting duty of twenty paise, etc.**

17.<sup>1</sup> 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, Pondicherry" and the words "twenty five Paise or fifteen paise or ten paise or five paise".

### **Special adhesive stamps to be used in certain cases**

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

(a) Bills of exchange, cheques and promissory notes drawn or made out of India and chargeable with a duty of more than ten naye paise : 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) Entry as an Advocate, Vakild or Attorney on the roll of any High Court : with stamps bearing the word "Advocate", "Vakild" or "Attorney", as the case may.

(d) Notarial acts :with foreign bill stamps bearing the word "Notarial"

(e) Copies of maps or plans, printed copies and copies of or extracts from registers given on printed forms<sup>2</sup> and certified copies of registered documents<sup>2</sup> certified to be true copies: with court fee stamps.

(f) Instruments chargeable with stamp duty under Articles 5(a) and (b) or 48 of Schedule I: with stamps bearing the words "Agreement" or "brokers' Note" respectively.

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1. Substituted by Notification No. C.1357/72 dt. 16-3-1972.

2. Inserted by Notification No. 6251/88C1 dt. 7-3-1989

(g) Instruments chargeable with stamp duty under Articles 47 of Schedule I : with stamps bearing the word "Insurance".

(h) Security bonds to be furnished by an appellant or an applicant in revision under the provisions of the sections 34(5), 26(4), 39(4), 40(5), 41(6), 42(6) and authorisation to be furnished under section 56 of the Pondicherry General Sales Tax Act, 1967: with adhesive non judicial stamps or Court fee stamps.

(i) Authorisation to be furnished under section 288 (1) of the Income Tax Act, 1961 (Central Act 43 of 1961): with adhesive non judicial stamps or Court-Fee stamps.

## **Chapter IV**

### **Miscellaneous**

#### **Provision for cases in which improper description of stamps is used.**

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 an endorsement that it is duly stamped.

#### **Evidence as to circumstances of claim to refund or renewal**

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.

#### **Furnishing of affidavit regarding instruments executed out of India**

21. The Collector may require any person or his duly authorised agent presenting an instrument executed out of India for stamping under section 18 or for opinion under section 31 to furnish an affidavit or other evidence as to the date of the first receipt in India.

#### **Payment of allowances in respect of spoiled or misused stamps or on the renewal of debenture**

22. 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 for misused or for which the applicant has no immediate use, or on the renewal of a debenture, and an order is passed by the Collector sanctioning the allowance or calling for further evidence in support of the application, then, if the amount of not furnished, as the case may be, by the applicant within one year of the date of such order, the application shall be struck off, and the spoiled or misused stamps, sent to the Superintendent of Stamps or other officer appointed in this behalf by the Government for destruction.

#### **Mode of cancelling original debenture on returned under section 55**

23. When the Collector makes a refund under section 55, he shall cancel the original debenture by writing across it the words "Cancelled" and his usual signature with the date thereof.

## Rewards

24. On the conviction of any offender under the Act, the Collector may grant to any person who appears to him to have contributed thereto a reward not exceeding such sum as the government may fix in this behalf.

### APPENDIX I List of instruments referred to in rule 10(i)

	Number of articles of Schedule I
1. Administration Bond	... 2
2. Affidvits	... 4
3. Appointments made in execution of a power	... 7
4. Articles of Association of a company	... 10
5. Articles of clerkship	... 11
6. Bills of lading	... 14
7. Charter parties	... 20
8. Declaration of trust	... 64A
9. Instruments evidencing an agreement relating to (1) the despit of title deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security) or (2) the pawn or pledge or hypothecation of movable property.	... 6
10. Leases partly printed or lithographed in an oriental language, when the written matter does not exceed one fourth of the printed matter	... 35
11. Memoranda of Association of companies	... 39
12. Mortgages of crops	... 41
13. Notes of protest by masters of ships	... 44
14. Revocations of trust	... 64B
15. Share wattants issued by a company in acordance with section 114 of the Indian Companies Act, 1956 (Central Act, 1 of 1956)	... 59
16. Warrants for goods	... 65
17. Note or memorandum when the duty payable exceeds twenty five naye paise	... 43 (b)
18. Transfers of the descriptions mentioned in article 62 claues (a) and (b) of schedule I when the duty payable exceeds Rs. 30	... 62 (a) & (b)

**APPENDIX II**  
**List of instruments referred to in rule 10(ii)**

	...	Number of articles of Schedule I
1. Agreements or memorandum of agreements which, in the opinion of the proper officer, cannot conveniently be written on sheets of papers on which the stamps are engraved or embossed	...	5
2. Instruments engrossed on parchment and written in the English style which in the opinion of such officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed.		
3. Awards	...	12
4. Bill of exchange payable otherwise than on demand and drawn in India	...	13 (b) & (c)
5. Bonds	...	15,16,26,34 56 and 57
6. Certificate of sale	...	18
7. Composition deeds	...	22
8. Cibvetabces	...	23
9. Debentures	...	27
10. Instruments imposing a further charge on mortgaged property	...	32
11. Instruments of apprenticeship	...	9
12. Instruments of co-opartnerhip	...	46A
13. Instruments of dissolution of partnership	...	46B
14. Instruments of exchange	...	31
15. Instruments of gift	...	33
16. Instruments of prtition	...	45
17. Leases	...	35
18. Letters of Licence	...	38
19. Mortgage deeds	...	40
20. Powers of Attorney	...	48

	Number of articles of Schedule I	
21. Reconveyance of mortgaged property	...	54
22. Releases	...	55
23. Settlements	...	58
24. Transfers of the description mentioned in Article 62, clauses (c), (d) and (e) of Schedule I	...	62(c),(d) & (e)