

Reg. No. M. 8270
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LA GAZETTE DE L'ETAT
DE PONDICHERY
PUBLIEE PAR AUTORITE
EXTRAORDINAIRE

PRICE : 0.22 Paise

N,9 PONDICHERY LE JEUDI 9 JANVIER 1969 (19 PAUSA 1890)

GOVERNMENT OF PONDICHERY
REVENUE DEPARTMENT

Pondicherry, 9th January 1969

NOTIFICATION

G.S.R. No. 3 - In exercise of the powers conferred under section 74 read with Notification S. O. 5 dated 9-1-1969 issued under section 76-A of the Indian Stamp Act, 1899 (Act II of 1899), the Secretary to Government, Revenue and Development Department as the Chief Controlling Revenue Authority hereby makes the following rules:

PART-I

RULE-1 : - These rules may be called the Pondicherry Stamp Rules, 1969.

RULE-2 :- These rules apply to all classes of judicial stamps, copy stamp papers and non-judicial stamps other than the postal stamps, match excise banderols, Central excise revenue stamps and tobacco excise duty labels.

RULE-3 :- In these rules-

(a) " The Act " means the Indian Stamp Act, 1899 (Central Act II of 1899).

(b) " Superintendent of Stamps" means the Pay and Accounts Officer, Pondicherry or any other Officer appointed by the Government to perform the function of a Superintendent of Stamps.

(c) ¹"Assistant Superintendent of Stamps" means an Officer of the pay and Accounts Office appointed by the Superintendent for the purpose of these Rules.

RULE-4 :- The General Stamp Office will be in Pondicherry and under the charge of the Superintendent of Stamps.

RULE-5 :- The stamp depot in the General Stamp Office, Pondicherry will be in charge of the Assistant Superintendent of stamps, Pondicherry. He shall maintain sufficient stock of the stamps referred to in Rule 2.

RULE-6 :- The Assistant Superintendent of stamps shall either personally count or cause to be counted in his presence in detail immediately on receipt of stamps from the Controller of stamps, verify the stamps with reference to the invoices and return the original duly signed and acknowledging their receipts after the supply has been duly taken into account in the stock books, and retain the duplicates for record in his office. He shall also observe the detailed procedure for supply and distribution of stamps prescribed in this behalf in these rules.

RULE-7 :- Stamps found unfit for issue whether at the time of their receipt or subsequently owing to faulty manufacture shall, as soon as their unfitness is discovered, be sent to the Controller of stamps for replacement free of cost. Stamps found unfit for issue owing to causes, other than faulty manufacture, shall be disposed of in accordance with the procedure prescribed in these rules.

RULE-8 :- Every treasury/sub-treasury shall be a local depot for the custody and sale of the stamps referred to in rule 2 and shall maintain a reserve stock of stamps not less than the probable consumption of four months, in addition to the stock required for a similar period. The stamps for the local depots will be supplied by the Assistant Superintendent of Stamps.

RULE-9 :- If the supply of stamps in any local depot should run short before receipt of supply from the Assistant Superintendent of stamps, the Officer-in-charge of the local depot should ordinarily indent for a supply from a neighbouring depot, sending a copy of the indent to the Assistant Superintendent of Stamps, Pondicherry. When, however, such an indent is made on a neighbouring depot situated in another State the general or special orders both of the State Government controlling the supply depot and of the State Government controlling the indenting depot will be necessary. When the stock of stamps in any local depot falls below the prescribed amount, it shall be the duty of the Superintendent of stamps to bring the fact to the notice of the Chief Controlling Revenue Authority, Pondicherry.

RULE-10 :- As soon as possible after the arrival of the supply of stamps from the central stamp store, the Assistant Superintendent of Stamps, Pondicherry shall personally examine the outward appearance of the boxes or packets and satisfy himself that they bear no marks of tampering. He shall either personally count or cause to be counted in his presence in detail the contents of all boxes or packets containing stamps of higher denominations (i.e), labels and stamps of the individual value of Rs. 25/- ; or over in the case of stamps of lower denominations, 10 per cent of the boxes shall be opened, and the stamps contained therein counted or caused to be counted in detail as aforesaid. If the percentage opened are all found to be correct, the remainder may be left with seals unbroken to be counted as they are required on being given out from double-lock.

The boxes or packets should invariably be placed immediately on arrival in the strung room of the treasury and there opened, one at a time, in the presence of the officer, who must be present all the time the boxes or packets are being opened, and their contents examined and counted. In no case must a second packet or box be opened until the contents of the first have been completely examined and verified and placed in the proper receptacles. The number and value of stamps received shall be compared by the Assistant Superintendent of stamps with the invoice submitted, and receipt shall be sent not later than seven days ordinarily and in special cases not later than fifteen days after the arrival of stamps to the officer who sent the stamps. The Officer is responsible and should satisfy himself as to the number of stamps received before signing the receipt and should see that the supply of stamps has been duly taken into account in the stock books. The inside wrappers of packets of stamps which bear the initials of the officer through whose hands the packets passed before issue from the Central Stamp Store, should invariably be preserved till the whole contents of the packets have been examined and found correct.

RULE-11 :- The Assistant Superintendent of Stamps should send a special report to the Controller of Stamps when excesses or shortages are discovered in packets of stamps received by him in accordance with the instructions issued from time to time. The report should contain full particulars in regard to packages in which the excesses or shortages are found.

RULE-12 :- Stamps found unfit for issue whether at the time of their receipt of subsequently owing to faulty manufacture, shall, as soon as their unfitness is discovered, be sent to the controller of stamps, Nasik Road, for replacement free of cost. All stamps found unfit for issue at the time of their receipt owing to causes other than faulty manufacture, such as stamps sticking together, or becoming damaged in transit, or found damaged in stock at any time after receipt, shall be destroyed by or under the orders of the Superintendent of stamps in respect of the stamps in his custody, and their value written off the accounts upto the value of Rs. 300/-. If the value of the stamps to be destroyed exceeds Rs. 300/- the sanction of the Government shall be obtained for their destruction and for writing off of their value . The necessary entries on account of the above should be made in the plus and minus memoranda of stamps.

RULE-13 :- If any loss is caused to the Government through the negligence of Government servants, the question of enforcing pecuniary liability against such Government servants should always be considered as well as other forms of disciplinary action.

RULE-14 :- All stamps spoiled or unused, admitted for refund or renewal and cancelled in accordance with the provisions of the Act and unclaimed stamps shall be destroyed monthly in the local depots as provided in Rule 16. With regard to other unused stamps received from the public or from local depots by the Superintendent of Stamps, the Superintendent of Stamps shall decide with reference to their condition, whether they shall be re-issued or destroyed.

RULE-15 :- Stamps lying in a local depot for which there is little or no demand shall not be regarded as unserviceable ; in such cases a report shall be made to the Superintendent of Stamps, Pondicherry, who shall make arrangement for their transfer to other depots where there is a demand for them. If no such transfer is possible, the stamps shall be destroyed as provided in Rule 16 infra after obtaining the sanction of the competent authority.

RULE-16 :- The stamps to be destroyed shall be entered in the registers prescribed for the purpose and shall be kept in safe custody till they are actually destroyed. The entries in the registers shall be verified with the stocks of stamps taken out for destruction by the officer-in-charge of the General Stamp Depot / local depot, and the stamps shall be burnt monthly in the immediate presence of the Superintendent of stamps at Pondicherry and in the presence of the Administrator, Karaikal, Mahe, and Yanam at Karaikal, Mahe and Yanam as the case may be. A certificate shall be recorded in the register by the officer concerned to the effect that the stamps detailed therein and of the value of Rs. were destroyed and burnt in his presence. A copy of the certificate of destruction shall be sent to Pay & Accounts Officer and the Superintendent of Stamps and resident audit office, Pondicherry on or before the 6th of every month, along with the monthly plus and minus memorandum of stamps.

RULE-17 :- Necessary entries on account of the destruction of stamps shall be shown in the monthly plus and minus memoranda of stamps sent to the Pay and Accounts Officer, and the Superintendent of Stamps, and in the stock register and monthly accounts of the depots. The discrepancies found between the plus and minus memoranda of stamps and the treasury accounts shall be reconciled by the Pay and Accounts Officer, in direct communication with the officers concerned.

RULE-18 :- Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock in the presence of the Assistant Superintendent of Stamps, arranged in parcels and packets containing known quantities, the amount and the value of each denomination being entered at the same time in a register maintained to show the receipts and issues to and from the store under the double lock. These entries shall be checked by the Assistant Superintendent of Stamps at the time when the stamps are deposited, and the correctness of the arithmetical calculations of additions to the balance, as well as of the values compared with the quantities shall be verified, and initialled by him at the time.

The register shall then be placed with the stamps in the double-lock receptacles and shall be removed therefrom, nor shall any entries be allowed to be made therein, except in the presence of the Assistant Superintendent of Stamps. The stock should be carefully examined and dried when necessary, and the place where they are stored should always be kept properly dry. The sheets should as far as possible be kept face to face and never back to back.

In all cases where stamp registers have to be checked, actual check of quantities against values is a very important one ; the correctness of the calculations of value must be tested in detail either by actual multiplication or by use of correctly prepared tables and this check should never be omitted. This remark applies also to such of the following rules as prescribe a check of this kind. It is not necessary that complete checking should be done by the officer himself it will be sufficient if the officer personally checks 10 per cent of the entries in each class of stamps, leaving the remaining entries in each class to be checked by a subordinate under his supervision.

RULE-19 :- The treasury officer or sub-treasury Officer and such other officers as the Chief Controlling Revenue Authority may appoint, shall be ex-officio vendors in each local depot such persons as may be licensed by the Chief Controlling Revenue Authority or other officers empowered by the Chief Controlling Revenue Authority or the Government to grant licenses, shall be licensed vendors. Ex-officio vendors shall sell only such stamps as they may be directed to sell by the Chief Controlling Revenue Authority or the Government. Licensed vendors shall sell only such stamps as are indicated in their licenses. Sales to the public or to licensed vendors shall not be made direct from the store under double-lock, such sales being made by the ex-officio vendor from the supply entrusted to him for this purpose, to be kept by him under single-lock as prescribed in the following rules.

RULE-20 :- The stock of stamps to be left with the treasury officer or sub-treasury officer to be kept by him under single-lock shall be limited to a week's supply. He will maintain a register, which will be in the English language, of receipts and issues from single-lock, in the same form as the double-lock register and at the beginning of each week, he will prepare an indent for the quantity required during the week in a form showing the balances in his hands, an average of week's consumption and the quantity required. When this indent is presented to the treasury Officer / sub-treasury Officers, he will examine the single-lock register, and check the correctness of the arithmetical calculations made therein. If he approves the indent, he shall then give out the quantity required from the store under the double-lock, check the correctness of the entries made in the double-lock register, see that they correspond with those made in the single-lock register, initial both the registers, and return the double-lock register to double-lock store. The same procedure should ordinarily be followed, when stamps are issued from double-lock at any intermediate date, but when it is necessary to make issue more than once in one day, the prescribed checks need be applied at each time of issue, only to the particular description of stamps given out from double-lock. There shall be bi-monthly verification of the balance of stamps in the hands of the ex-officio vendors unless the Government desire that such verifications should be more frequent (e.g) on every day on which stamps are issued to the stamp-vendors from the double-lock.

RULE-21 :- From the stock so made over to his charge and kept by him under single-lock the ex-officio vendor shall sell stamps to the public and to licensed vendors for cash. He shall maintain a single-lock register in the form mentioned in Rule 18 in English language entering therein both in quantities and values the receipts from double-lock, the daily sales and the balance in his hands of each denomination at the end of each day.

Rule-22 :- The account of the daily sales should be inspected, and the correctness of the calculations shown therein checked every day by the officer-in-charge of the depot. This will be checked periodically by the Assistant superintendent of stamps Superintendent of stamps during local inspection.

RULE-23 :- Indents and chalans from parties requiring stamps shall be first presented to the ex-officio vendor, and the indents shall not be allowed to go to the Cashier until the money has been actually paid in the treasury.

RULE-24 :- (1) Every ex-officio vendor selling stamps to any person who is not a licensed vendor shall, with his own hand, write on the face of every stamp paper which he sells, just below the stamp impression, a serial number as determined by the orders of the Chief Controlling Revenue Authority or Government, the date of sale, the name and residence of the purchaser, and if the stamp is purchased for the use of any person other than the person who tenders the money for it, the name and residence of such other person also and value of the stamp in full, in words and his own ordinary signature. The ex-officio vendor will obtain from the purchaser, for this purpose a written statement containing the above particulars duly signed by the purchaser. At the same time, he shall make corresponding entries in a register to be kept by him in such form as the Chief Controlling Revenue Authority or Government may fix. Any such vendor who shall knowingly make a false endorsement on the stamp sold, or a false entry in his register renders himself liable to prosecution under the Indian Penal Code ;

Provided that in the case of hundies, the endorsement shall be made on the back.

NOTE :- There is no objection to the use of a stamp by a person who has purchased it through another, through the name of the person who paid the money to the vendor alone appears on the stamp.

(2) Every ex-officio vendor shall, without delay, deliver any stamp which he has in his possession for sale on demand by any person tendering the value in any currency which would be accepted on behalf of the Government.

(3) No ex-officio vendor shall sell any stamps, the use of which has been ordered by competent authority to be discontinued.

(4) Every ex-officio vendor shall keep and render such accounts as may be prescribed by the Chief Controlling Revenue Authority or Government and shall allow the Superintendent of Stamps or any officer duly authorised by him or by the Chief Controlling Revenue Authority or by the Government at any time to inspect such accounts and the register which he is required to keep under sub-rule (1) and to examine the stock of stamps in his possession.

(5) Every ex-officio vendor shall, at any time, on the demand of the Superintendent of stamps or Chief Controlling Revenue Authority or Government deliver up all stamps remaining in his possession.

(6) When application for an impressed sheet of a particular value is made to a Treasury Officer or Sub Treasury officer, he shall, if possible, issue a single sheet of that particular value. If a single sheet is not available, he shall issue the fewest possible sheets that will amount to the required value.

(7) When, however, the value of the stamp paper applied for is higher than the highest value of stamp which the vendor is authorised to sell, such vendor shall not attempt to supply such stamp by the sale of a number of stamped sheets he is authorised to sell.

(8) No ex-officio vendor shall purchase stamps at a discount nor any ex-officio vendor be allowed a discount on his sales. Special remuneration is to be given to official vendors in very exceptional cases only.

RULE-25 :- (1) (a) The Chief Controlling Revenue Authority is empowered at his discretion to create posts of licensed vendors for the sale of stamps.

(b) While creating posts of licensed vendors, he should fix the places where the licensed vendors are to sell stamps. Such places shall be clearly specified and be of strictly limited extent such as a building or a compound and shall not be such as to interfere with any of the existing licensed vendors.

(c) The number of non-official licensed vendors in each region shall ordinarily be atleast one for every 20,000 /- of the population but while creating new posts, regard shall be had to the public convenience, the commission earned by existing licensed vendors in the locality and other relevant factors.

2. (a) The Chief of Contributions Department in Pondicherry region and the ¹ sub/deputy Collector (Revenue), Karaikal, Mahe and Yanam ¹are empowered to make appointments of licensed vendors in existing posts which are permanently or temporarily vacant and in newly created posts. They are also empowered to grant leave to licensed vendors and to fill up temporary vacancies caused by the grant of such leave. No licensed vendor shall be granted leave exceeding three months at a time. If a licensed vendor is continuously absent for one year, his license shall be liable to be cancelled. The Chief of Contributions Department and the Administrators are empowered to issue license for the sale of stamps to persons appointed by them as licensed vendors. They may alter the place of sale for a vendor i.e. transfer him by cancelling his existing license for sufficient reasons and license him fresh or another place of sale after giving him an opportunity to make his representations.

(b) Whenever the post of licensed vendor falls vacant, the Chief of contributions Department ¹ and the sub/Deputy Collector (Revenue), Karaikal, Mahe and Yanam shall notify the fact of such vacancy by affixing a copy of notification in the notice boards of their offices, the Revenue offices and the municipal office concerned inviting applications for filling up the post, within, a reasonable time fixed by them, the applications received shall be considered and the candidates interviewed and the best suitable person selected for appointment following the rules of preference specified in clause(c).

(c) While selecting persons for appointment, as licensed vendors the factors to be taken into consideration shall include residence in the locality, previous experience, good health, adequate education and solvency.

3. Every license granted to the vendor shall be in the form appended to this rule and shall specify the name of the licensee, the description of stamps that can be sold under the license, the place of sale, and such matters as may be necessary. It shall be signed by the concerned appointing authority. Every license granted is revocable at any time by the authority who granted it for breach of conditions or disobedience of rules or any other valid reasons. No such order shall be passed by that authority without giving an opportunity to the persons affected to make his representation within a reasonable time.

4. (a) Appointment of licensed vendors made by the Chief of Contributions Department or the Administrator shall not ordinarily be interfered with by the Chief Controlling Revenue Authority unless the persons selected are clearly unsuitable or unless someone with an obviously superior claim has been over looked. Any person aggrieved by an order of appointment or punishment of a licensed vendor may within 30 days from the date of the order appeal against that order to the Chief Controlling Revenue Authority. Against an appelatte order passed by the Chief Controlling Revenue Authority, the Government may entertain a revision petition within 60 days from the date of order. Delays in filing appeals and revisions may be condoned in the event of valid reasons being adduced.

(b) The Chief Controlling Revenue Authority in respect of an order passed by the Chief of Contributions Department or the Administrators and the Government in respect of the order passed by the Chief Controlling Revenue Authority may within 90 days of the date of order call for the records connected with such order either suo-moto or on a revision petition by any person aggrieved by such order to satisfy himself of the legality or the propriety of such order, and may pass such order as he may deem fit.

(c) No order to the prejudice of any person shall be passed by any of the authorities without giving an opportunity to him to make his representation within a reasonable time.

1. Substituted by Notification No. 4951/C3/94/Revenue, dt. 28-12-94.

(d) Pending disposal of an appeal or revision petition the authority concerned shall have the power to stay the execution, or suspend the operation of the order of a subordinate authority.

5. Licensed vendors shall sell only such nature, category and denomination of stamps and within such geographical limits as are indicated in their licenses.

6. The stamp vendors shall draw their requirements of stamps on indents only from the nearest depot.

LICENCE TO VEND STAMPS

I, Shri _____ of _____ do hereby license Shri _____ son of _____ residing at _____ to vend stamps of the descriptions mentioned hereunder not exceeding ¹ Rs. 1000/- each in value, at the place specified below in _____ in _____ (village) in the commune of _____ in the region of _____

Particulars of place of Vendor : _____

Name of the office, if any, to which the vendor is attached.

Boundaries, if any, within which sale can be made . _____

Other conditions, if any,

Description of stamps :

Dated :

SEAL

**Signature & Designation
of Officer**

Place

RULE-25 A :- ¹The Nationalised Banks may be appointed as licensed vendors for sale of all descriptions of stamps including special adhesive stamps for sales to the public and the trading community of important centers. The sub/Deputy Collectors (Revenue) of Pondicherry, Karaikal, Mahe and Yenam are empowered to make appointment of Nationalised Banks as licensed vendors and issue licenses for the sale of stamps to the Nationalised Banks appointed by them as licensed vendors. The Nationalised Banks so appointed as licensed vendors shall draw their requirements on indents from the Treasury/Sub-treasury in the same manner as the licensed private vendors obtain their supplies from the Treasury/Sub-Treasury. The Nationalised Banks shall be allowed discount on the sale of stamps at the same rates as prescribed in the case of licensed private vendors. The Nationalised Banks appointed as licensed vendors shall keep and render such accounts as prescribed in the case of licensed private vendors¹.

RULE-26 :- The Officer-in-charge of local depot shall deal with the losses of stamps during transit and from stocks in the local depot according to the instructions issued from time to time by the Chief Controlling Revenue Authority or the Superintendent of stamps.

PART-II.

RULES FOR THE SUPPLY AND DISTRIBUTION OF STAMPS.

Extent of application :- These rules apply to all classes of stamps forming source of State revenue, namely,- Judicial stamps, copy stamp papers, non-Judicial stamps and Revenue adhesive stamps.

(A) PRINTING AND SUPPLY (1) INDIA SECURITY PRESS

1. Judicial and non-judicial stamps, copy stamp papers forming sources of State Revenues shall be printed only at the India Security Press at Nasik Road.

2. The press shall also print and supply such revenue stamps as may be required by the Union territory on such terms as the Government of India may determine from time to time.

3. The Officer-in-charge of the press is designated Master, India Security Press. He is also ex-officio Controller of Stamps and in that capacity works under the immediate control and direction of the Central Board of Revenue.

4. These rules do not regulate the administration of the Press by the Master. Such administration shall be regulated by the rules and orders both general and special issued by the Government of India from time to time.

(2) CENTRAL STAMP STORE

5. Attached to the press shall be a store which shall be called the Central Stamp Store. That store shall be in the immediate charge of the Deputy Controller of Stamps, who will work under the Master, India Security Press in the latter's capacity as Controller of Stamps.

6. The Central Stamp Store shall ordinarily maintain a reserve stock of stamps based on the probable monthly consumption as follows :

1. Inserted by Notification No. 15438/75/C dt. 2-2-1976.

I. Non-postal stamps which form sources of State Revenue:

- | | |
|--|------------------------------------|
| (a) Non-judicial and impressed Court-fee stamps of the denominations of Rs 25 and above, all fiscal adhesive stamps, adhesive court-fee stamps of the denominations of above Rs. 5/- | Six months probable Consumption |
| (b) Non-judicial and impressed court-fee stamps of the denominations below Rs. 25 and adhesive court-fee stamps of denomination of Rs. 5 and below. | Three months probable Consumption. |

7. The responsibility of the Controller of stamps will be confined to supplying the stamps that are required by the Government of Pondicherry.

8. (i) (a). To enable the Master to provide for adequate stocks of raw materials (e. g. paper, ink, etc), in the security Press, a consolidated forecast shall be sent to the Controller of Stamps, Nasik Road, not later than the 15th June each year in the form prescribed under rule 8 (ii) by the Superintendent of Stamps.

(b) The Superintendent of Stamps, Pondicherry will send a forecast in respect of non-postal stamps (excluding match excise banderols, Central excise revenue stamps and tobacco excise duty labels) after obtaining the necessary information from the various local depots.

(ii) All forecasts shall show in separate columns for each denomination of stamps (whether a supply is required or not), the actual issues during each of the preceeding three years, the average annual consumption based on the issues of the preceeding three years, the balance in hand on first April, the estimated issues for the current financial year, and the forecast of stamps which the Central Stamp Store will be required to supply during the ensuing year.

9. Indents for replenishment of stock shall be prepared and sent by the Superintendent of Stamps in the manner specified below :-

(a) In respect of non-judicial and impressed court-fee stamps of the denominations of Rs 25/- and above all non-judicial adhesive stamps and adhesive court-fee stamps of the denominations of above Rs. 5/- annually to meet the estimated consumption during the twelve months as specified below :

Indenting Officer's State or area	Latest date before which indents should reach the Central Stamp	Year covered by the indents Store, Nasik Road.
Pondicherry	31st July	Year commencing from 1st December following.

(b) In respect of all non-postal stamps other than those mentioned in (a) above to meet four months estimated consumption as specified below :-

Period covered by the indent	Latest date before which indents should reach the Central Stamp Store.
1st April to 31st July	30th November
1st August to 30th November	31st March
1st December to 31st March	31st July.

NOTE:- For this purpose, the officers-in-charge of the local depots shall submit their indents to the Superintendent of stamps on or before the date mentioned below :-

Serial Number and indents.	Date on or before which due with Superintendent of stamps, Pondicherry.
1. Annual indent, December to November and Four monthly indent December to March.	10th July.
2. Four monthly indent, April to July	10th November
3. Four monthly indent, August to November	10th March

(c) The indent shall show in separate columns for all denominations of stamps irrespective of whether a supply is required or not :-

1) the balance in the local depot, on the first of the month in which the indent is due for submission.

2) the quantity due against previous indents pending compliance with the Superintendent of Stamps / Controller of stamps.

3) the quantity sold during the preceding year or four months according as the indent covers the requirements for a year or four months ; and

4) the quantity required for the next year or four months or quarter, as the case may be ; and

5) the quantity passed by the scrutinising officer.

10. The Controller shall have discretion to comply with an indent partially. As regards indents for non-postal stamps, however, he will comply with indents as received without questions, if he has the necessary stocks in hand

B, DISTRIBUTION, CUSTODY AND SALE (1) LOCAL DEPOTS & STOCKS TO BE KEPT.

11. Every treasury/sub-treasury shall be a local depot for the custody and sale of all judicial and non-judicial stamps other than postal stamps, match excise banderols, Central excise revenue stamps and tobacco excise duty labels. The Government establish local depots at places where there is no treasury.

12. Each local depot shall maintain a reserve stock of stamps equal to the probable consumption of four months, in addition to the stock required for the four monthly or annual consumption as the case may be. The Government may direct that the supply to be maintained either generally or in respect of any particular kind of stamp or in certain local depots shall be equal to the probable consumption of such other period as they deem expedient.

13. If the supply of stamps in any local depot should run short before the receipt of the supply from the General Stamp office, the Officer-in-charge of the local depot should indent for a supply from a neighbouring depot, sending a copy of the indent to the Superintendent of Stamps, Pondicherry, who controls the supply of stamps required. It shall be the duty of the Superintendent of Stamps, Pondicherry to bring to the notice of the Government when the stock of stamps in any local depot falls below the prescribed amount.

(2) ACCOUNTS, RETURNS, STORAGE ETC.

14. As soon as possible, after the arrival of supply of stamps from the Superintendent of Stamps, Pondicherry or from another local depot, the officer-in-charge of the depot shall personally examine the outward appearance of the boxes or packets and satisfy himself that they bear no marks of tampering. He shall then have the boxes or packets opened in his presence, and the contents, of each box or packet counted either by himself or in his presence immediately on being opened in accordance with rule 15. The boxes or packets should invariably be placed immediately on arrival in the strong room of the treasury and there opened, one at a time in the presence of the treasury officer, who must be working all the time the boxes or packets and being opened and their contents examined and counted. In no case must a second box or packet be opened with the contents of the first have been completely examined and verified and placed in the proper receptacles as required by Rule 18. The number and value of stamps received shall be compared by the officer-in-charge with the invoice submitted and a receipt shall be sent to the officer who sent the stamps as soon as may be convenient and in no case later than seven days after the arrival of the stamps.

15. The officer-in charge of a local depot shall either personally count or cause to be counted in his presence in detail the contents of all boxes or packets containing stamps. The officer-in-charge is responsible for observing these instructions and for satisfying himself as to the number of stamps received before signing the receipt. Thereafter he shall be deemed to have taken over, on behalf of the Government, or department whose source of revenue the stamps are, full responsibility for the correctness and custody of the quantities received and the consigner shall be exonerated from liability in respect of any discrepancy noticed subsequent to the taking over of the stamps and the return of the receipt unless it is conclusively proved to the satisfaction of the Government that the discrepancy occurred prior to the despatch of stamps and that notwithstanding the strict observance of the rules and orders on the subject the discrepancy could not be detected at the time of taking over. Any such discrepancy should be immediately reported by the officer-in-charge both to his administrative head and to the Superintendent of stamps for investigation. The inside wrappers (all complete) of packets of stamps which bear the initials of the officers through whose hands the packets passed before issue from the supplying depot should invariably be preserved till the whole contents of the packets have been examined and found correct.

16. In respect of supplies of non postal stamps (other than match excise banderols) the Controller of Stamps/Superintendent of Stamps shall send invoice in duplicate to the General Stamp Office, Pondicherry / local depot to which supplies are sent from the Central Stamp Store/ General Stamp Office showing therein the denominations, the quantities, the face value, the manufacturing rate and the manufacturing value of the stamps supplied. The original copy of the invoice will be retained by the Superintendent of Stamps/ in the local depot and the duplicate returned to the Controller of Stamps/ Superintendent of Stamps with the acknowledgement of the officer-in-charge of the General Stamp Office, Pondicherry local depot, ordinarily not later than seven days and in special cases by the Superintendent of Stamps not later than fifteen days after the receipt of the consignment of Stamps. The acknowledgement of the Superintendent of Stamps / Assistant Superintendent of stamp officer-in-charge of the local depot as the case may be shall read as follows :-

" I certify that the stamps invoiced above have been duly checked on receipt in accordance with the rules. I have satisfied myself as to their correctness, and I hereby acknowledge receipt of the stamps amounting in face value to Rs (in words). The supply has been duly taken into account in the concerned books ".

A consolidated bill in triplicate shall be sent by the Controller of Stamps to the Superintendent of Stamps Pondicherry, by the 10th of each month showing therein the total manufacturing cost of all non-postal stamps despatched during the previous month together with spare copies of all relative invoices and a summarized statement showing the amount of each invoice. After verifying the invoices, the Superintendent of Stamps, Pondicherry shall accept the Controller's bill and send the duplicate thereof to him with his acceptance of the debit and forward at the same time the triplicate to the Pay and Accounts Officer who in turn, shall make the requisite adjustment against the balances of the

State Government by credit to the Central Government, the credit being passed on to the Accountant-General, Bombay, through the exchange account and shall forward a copy of the bill to the Accountant General, Bombay. It shall be incumbent on the part of the Superintendent of Stamps, Pondicherry to see that the amount of the Controller's bill is adjusted in time before the close of the financial year.

17. If any of the stamps received are found unfit for issue due to faulty manufacture, they should be returned at once to the Controller of Stamps, Nasik Road. The Press will not be liable to replace free of charge stamps found unfit for issue from causes other than faulty manufacture. Stamps that are through any cause rendered unfit for issue at any time after receipt shall be disposed of in accordance with Rules 28 and 30.

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

Note:- In all cases where stamp registers have to be checked, the actual check of quantities against values is a very important one; the correctness of the calculations of value must be tested in detail either by actual multiplications or by use of correctly prepared tables, and this check should never be omitted. These remarks apply also to such of the following rules as prescribed a check of this kind. It is not necessary, that the complete checking should be done by the officer himself.

(3) SALES

19. The Treasury Officer or sub-Treasury Officer or such other officers of Government as the Chief Controlling Revenue Authority or the Government may appoint shall be ex-officio vendors of all descriptions of stamps in each local depot. Sales to Government Departments, the public or to licensed vendors shall not be made direct from the store under double-lock, such sales being made by the ex-officio vendor from the supply entrusted to him for this purpose, to be kept by him under single lock, as prescribed in the following rules.

20. The stock of stamps to be left with the treasury Officer or the Sub-Treasury Officer to be kept by him under single-lock shall be limited to a week's supply. He will maintain a register (which will be in the English language) of receipts into and issues from single-lock in the same form as the double-lock register, and on a fixed date near the beginning of each month he will prepare an indent for the quantity required for the month in a form showing the balances in his hands, an average month's consumption and the quantity required. When this indent is presented to the officer-in-charge he will examine the single lock register and check the correctness of the arithmetical calculations made therein. If he approves the indent, he shall then give out the quantity required from the store under double lock, check the correctness of the entries made in the double lock register, see that they correspond with those made in the single lock register into the double lock store. The same procedure should ordinarily be followed when stamps are issued from double lock at any intermediate date, but when it is necessary to make issues more than once in one day, the prescribed checks need be applied at each time of issue only to the particular description of stamps given out from double lock. There shall be a fortnightly verification of the balance of stamps in the hands of the ex-officio vendor unless the Government desires that such verification should be more frequent, e.g., on every day on which stamps are issued to the stamp vendor from the double lock.

21. From the stock so made over to his charge and kept by him under single lock, the ex-officio vendor shall sell stamps to the public and to licensed vendors for cash Chalangans; separately for

each class, i.e., non-judicial and court fee stamps will be presented by the purchaser to the accountant who shall check the correctness of the particulars thereof, especially the discount claimed and note in a simple register the amount of the challan and the name of the purchaser. The challans, after check by the accountant, should be presented with cash to the ex-officio vendor for the issue of stamps.

Post office requisitions in duplicate for stamps requires to be sold through Post offices, shall be presented first to the accountant who shall check and note them in the register of chalans and then to the ex-officio vendor along with the requisitions and chalans for the issue of stamps.

The ex-officio vendor shall enter the sales chronologically in his single lock register which shall be maintained in the English language, the receipts from the double lock and the daily sales, both quantities and value being entered therein and the balance in hand of different denominations of stamps being struck at the end of each day. The register should be inspected and the correctness of entries made therein checked every day by the officer-in-charge of the depot who should initial the register in token of having exercised this check.

The ex-officio vendor shall return the chalans and post office requisitions to the accountant daily who shall prepare the daily accounts on their basis. Through the register of chalans, the accountant will watch the returns of all chalans and requisitions and bring any omission or discrepancy to the notice of the officer-in-charge of the depot.

Notes :- (1) In places where there is a branch of the State Bank of India doing Government business the chalans and post office requisitions shall be presented in duplicate, the extra copy being required by the bank for making up its daily accounts.

(2) Treasuries banking with a branch of the State Bank of India maintain a register of challans prescribed for the purpose. The same register may be used for noting the chalans and requisitions for stamps.

22. (1) Ex-officio vendors shall sell only such stamps as they may be directed to sell by the Chief Controlling Revenue Authority, Pondicherry.

(2) Every ex-officio vendor selling stamps to any person who is not a licensed vendor shall, with his own hand, write on the face of every stamp paper which he sells, just below the stamp impression, a serial number as determined by the orders of the Controlling Revenue Authority or Government, the date of sale, the name and residence of the purchaser and if the stamp is purchased for the use of any person other than the person who tenders the money for it, the name and residence of such other person also and value of the stamp in full, in words and his own ordinary signature; The ex-officio vendor will obtain from the purchaser for this purpose a written statement containing the above particulars duly signed by the purchaser. At the same time, he shall make corresponding entries in a register to be kept by him in such form as the Chief Controlling Revenue Authority or the Government may fix. Any such vendor who shall knowingly make a false endorsement on the stamp sold or a false entry in this register renders himself liable to prosecution under the Indian Penal Code.

Provided that in the case of copy stamp papers, the endorsement shall be made on the back.

NOTE :- (1) There is no provision of law which prevents the use of a stamp by a person who has purchased it through another, though the name of the person who paid the money to the vendor alone appears on the stamp.

(2) Every ex-officio vendor shall, without delay deliver any stamp which he has in his possession for sale on demand by any person tendering the value in Indian currency which would be accepted on behalf of the Government.

(3) No ex-officio vendor shall sell any stamps, the use of which has been ordered by competent authority to be discontinued.

(4) Every ex-officio vendor shall keep and render such accounts as may be prescribed by the Chief Controlling Revenue Authority and shall allow the Superintendent of Stamps or any officer duly authorised by him or, by the Government at any time to inspect such accounts and the register which he is required to keep under Rule (2) and to examine the stock of stamps in his possession.

(5) Every Ex-officio vendor shall, at any time, on the demand of the Superintendent of Stamps or Chief Controlling Revenue Authority deliver up all stamps remaining in his possession.

(6) When application for an impressed sheet of a particular value to a Treasury Officer, he shall, if possible, issue a single sheet of that particular value. If a single sheet is not available he shall issue the fewest possible sheets that will amount to the required value.

(7) When, however, the value of the stamp paper applied for is higher than the highest value of stamp which the vendor is authorised to sell, such vendor shall not attempt to supply such stamp by the sale of a number of the stamped sheets he is authorised to sell.

23. On the last open day of September and March each Year, the officer-in-charge of each local depot shall count, or have counted in his presence, the stamps in his depot, both those under double lock, and those under single lock.

He shall attach to the plus and the minus memoranda for September and March rendered to the Pay and Accounts Officer, Pondicherry, a certificate in the following form :-

I do hereby certify that I have personally examined and counted or had counted in my presence, the stamps of all descriptions in store in this local depot on the September-March 19 and found by actual calculations of numbers and values, having been checked by me personally, that the value of each description is as stated in the margin.

\$ Non-Judicial	_____
Court-fee	_____
Postage	_____
Revenue adhesive Stamps	_____

The total values of stamps in this depot as found by the above certified examination, are therefore -

Non Judicial	_____
Court-fee	_____
Postage	_____
Revenue adhesive stamps	_____

which amounts agree with the balances shown in the plus and minus memoranda for September/ March to which this certificate is attached. (If there is any difference, add "with the exception of the following differences the explanation of which is as follows")

The stock of stamps in the General Stamp Depot, Pondicherry shall be verified annually by the Assistant Superintendent of Stamps. The stock will be examined and counted in detail. The total verified value of each kind of stamp should be worked out and the result embodied in a report in the following manner :-

Statement of balances of stamps in the General Stamp Depot, Pondicherry on 19

Description of Stamps		Balance verified		Balance as per stock books	
Rs.	P.	Rs.	P.	Rs.	p.
(1)		(2)		(3)	

1. Non Judicial
2. Court-fee
3. Adhesive Revenue Stamps
4. Postage.

Certified that the balance of stamps in the General Stamp Depot, Pondicherry on the 19 has been verified by me and that I have thus satisfied myself of the correctness of the results set forth above.

The balance to be verified will be the closing balance on the last working day of the month, and the report will be submitted to the Pay and Accounts Officer, Pondicherry.

24. Officers-in-charge of local depots shall forward to the Pay and Accounts Officer, Pondicherry such returns of the receipts and sales of stamps as the Pay and Accounts Officer may direct in the form of plus and minus memoranda or otherwise.

25. The Controller of Stamps shall send to the Accountant General, Madras such accounts of the transactions of the General Stamp Office, Pondicherry as the Auditor-General may prescribe.

26. The Auditor-General shall prescribe such rules as he considers necessary for the disposals of the accounts mentioned in the foregoing rules, and for the check of the receipts, issues and sales.

27. (i) Such persons as may be licensed by the Chief of Contributions Department or the Administrator or other officer empowered by the Government to grant licenses shall be licensed vendors. Licensed vendors shall sell only such stamps as are indicated in their licenses.

(ii) Every licenses shall specify the name of the licensee, the description of stamps that are to be sold under the license, the place of sale and such other matters as may be necessary and shall be signed by the authority granting it. Every license shall be revocable at any time by the authority who granted it.

(iii) Subject to Rule (v) below, every licensed vendor who purchases from Government on payment of ready money stamps of individual value not exceeding Rs. 5 and to the aggregate amount of Rs. 5 and upwards shall receive the same at the rate of discount not exceeding the rate of discount prescribed in this behalf.

(iv) Subject to Rule (v) below, every licensed vendor who purchases from Government on payment of ready money stamps of individual value exceeding Rs. 5 but not exceeding Rs. 1000/- shall receive the same at such rate of discount as indicated below.

Description of Stamps

Rate of discount in percentage.

I. Judicial and Non-Judicial

(i) Adhesive stamps not exceeding in value Re. 1/- each other than 10 Np, 15, P, 25 P

Revenue labels.			1.5
Exceeding Re. 1 but not exceeding Rs. 50			1.0
" Rs. 50	"	Rs. 100	0.3
" Rs. 100	"	Rs. 200	0.2
" Rs. 200	"	Rs. ¹ 1000	0-1

ii) Impressed

Impressed stamp papers of value not exceeding Rs. 50 each			2-0
Exceeding Rs. 50 but not exceeding Rs. 100			1-5
" Rs. 100	"	Rs. 200	0-7
" Rs. 200	"	Rs. ¹ 1000	0-3

III) Copy stamp paper 1.0

v) No discount shall be given on account of the purchase of any stamp exceeding Rs. ¹1000/- in value, nor on any stamps applied on material furnished by the purchaser himself not if there be purchased at one time at one time less than the quantity prescribed by those rules in respect of any class or value of stamps.

vi) The Government may authorise licensed vendors to be supplied with stamps without requiring payment in ready money. Such licensed vendors may receive commission on the stamps sold by them at the rate to be prescribed by the Government not exceeding 2 per cent. In this case sufficient security shall be taken from the licensed vendors for the payment of any sum due by them to Government.

vii) Every licensed vendor shall at all times, maintain in a conspicuous position outside the place of sale, a sign board bearing the name of the vendor with the words "licensed vendor of stamps" in English and the language of the region. He shall also have in the place of sale, the Acts of the Legislature and their schedules referring to the stamps sold by him together with these Rules in English and the language of the region so placed that they can readily be seen and read by purchasers.

viii) Every licensed vendor shall, with his own hand, write on the face of every stamp paper which he sells, just below the stamp impression a serial number as determined by the orders of the Government, the date of sale the name and residence of the purchaser, and if the stamp is purchased for the use of any person other than the person who tenders the money for it, the name and residence of such other person, also and the value of the stamp in full words and his own ordinary signature; at the same time, he shall make corresponding entries in a register to be kept in such form as the Government may prescribe. Any such vendor who shall knowingly make a false endorsement on the stamp sold, or a false entry in his register renders himself liable to prosecution under the Indian Penal Code.

Provided that in the case of copy stamp papers the endorsement shall be made on the back.

NOTE :- There is no provision of law which prevents the use of a stamp by a person who has purchased it through another though the name of a person who paid the money to the vendor alone appears on the stamp.

(ix) Every licensed vendor shall, without delay, deliver any stamp which he has in his possession for sale on demand by any person tendering the value in any acurency which would be accepted on behalf of Government.

(x) No licensed vendor shall sell any stamps the use of which has been ordered by competent authority to be discontinued.

(xi) ¹ Every stamp vendor shall maintain and render accounts as may be specified by an order of the concerned appointing authority and shall allow the said authority or Superintendent of Stamps or any officer duly empowered by them or by the Government, at any time to inspect the accounts and to examine the stock in his possession.

(xii) Every licensed vendor shall at any time on the demand of the Chief of Contributions Department or Administrator or Superintendent of Stamps or other officer duly authorised by the Government deliver up all stamps remaining in his possession and if such stamps have been paid for, shall receive back the value thereof less any discount which may have been allowed.

NOTE :- Revenue officer and Tahsildars are empowered, under this rule, to call on stamp vendors to deliver up stamps remaining in their possession.

xiii) When application for an impressed sheet of a particular value is made to a stamp vendor, he shall, if possible, issue a single sheet of that particular value. If single sheet is not available, he shall issue the fewest possible sheets that will amount to the required value.

xiv) When, however, the value of the stamp paper applied for is higher value of stamp which the vendor is authorised to sell, such vendor shall not attempt to supply such than the highest stamp by the sale of a number of the stamped sheets he is authorised to sell.

NOTE :- (i) This rule prohibits a licensed vendor from attempting to supply a stamp higher in value than the highest he is authorised to sell by the sale of a number of impressed sheets of lower denominations. It is the duty of registering officers to assist Revenue Officers in the detection and prevention of violations of this rule. Registering officers shall, in cases where the amount of duty on document chargeable with a duty exceeding Rs. ² 1000 is made up by the use of two or more sheets of stamp paper each of a value of Rs. ² 1000 or less sold to the same person by the same vendor on the same date, take note of the serial numbers, date of sale, values for the stamped sheets, names of vendor and purchaser and communicate the information to the Chief of Contributions Department or the Administrator having jurisdiction over the licensed vendor and Superintendent of Stamps. They should not hold any enquiry as to whether a violation of the rule has been actually committed or not, but confine their action to merely reporting such cases to the above officers. As there is no prohibition against the use of such stamped sheets by the parties, the registration of the documents in respect of which such violations are noticed should not on this account be delayed nor the parties put to any inconvenience.

(2) All officers presiding over Civil Courts are requested to bring to the notice of the Chief of Contributions and, the Administrator and Superintendent of Stamps cases which may come to their notice of infringement of Rule 27(xiv) prohibiting a licensed vendor from attempting to supply a stamp higher in value than the highest he is authorised to sell by the sale of a number of impressed sheets wer value. They are not excepted to hold any enquiry as to whether the rule has been actually infringed or not, but merely to give, information of the cases to the above officers with particulars such

1. Substituted by Notification No.C.4438/69 dt. 24-7-1971 published in E.G.No. 81 dt.4-8-1971

2. Substituted by Notification No. 7163/77-C dt. 29-7-1978.

as the serial numbers of the stamps, their value, date of their sale, and name of vendor and purchaser appearing on the stamps themselves.

C. DISPOSAL OF UNSERVICEABLE AND OBSOLETE STAMPS

28. Unserviceable (i.e defectively manufactured, damaged or soiled) obsolete and unwanted surplus stocks of revenue stamps, held by post offices shall be exchanged for serviceable ones of the same kind i.e. belonging to the same department from the local depot as the case may be. The local depots shall refer to the Superintendent of Stamps doubtful cases of defective manufacture before exchange is effected.

29. Superintendent of Stamps is authorised to sanction the exchange of serviceable revenue stamps, for spoilt, damaged or obsolete ones in the stock of Head Post Office whether or not they are presented at the treasury in complete sheets or packets as the case may be.

30. (1) Non-Postal Stamps found unfit for issue whether at the time of their receipt or subsequently owing to faulty manufacture shall, as soon as their unfitness is discovered, be sent to the Controller of Stamps, Nasik Road, for replacement free of cost.

(2) All Stamps found unfit for issue at the time of the receipt owing to causes other than faulty manufacture, such as stamps sticking together or becoming damaged in transit or found damaged in stock at any time after receipt or accidentally damaged or spoilt while in the custody of postal officials shall be destroyed by or under the orders of the Superintendent of Stamps as provided in Sub rule (5) infra and their value written off the accounts up to the value of Rs. 300. The Superintendent of stamps may authorise the Assistant Superintendent of stamps to destroy the stamps in his office. If the value of stamps to be destroyed exceeds Rs. 300 the sanction of the Government shall be obtained for their destruction and for the write-off a their value. Superintendent of Stamps is authorised to sanction the exchange of fresh adhesive revenue stamps of the same value for these accidentally damaged or spoilt while in the custody of postal officials.

NOTE :- If loss is caused to the Government through the negligence of Government servants, the question of enforcing pecuniary liability against such Government servants should always be considered as well as other forms of disciplinary action.

(3) All stamps spoilt or unused, admitted for refund or renewal and cancelled in accordance with the provisions of the Indian Stamp Act, 1899), and unclaimed stamps shall be destroyed monthly in the local depots as provided in sub rule (5). With regard to other unused stamps received from the public or from local depots by the Superintendent of Stamps, the Superintendent of Stamps shall decide with reference to their condition whether they shall be re-issued or destroyed.

(4) Stamps lying in a local depot for which there is little or no demand shall not be regarded unserviceable ; in such cases a report shall be made to the Superintendent of Stamps, Pondicherry who shall make arrangements for their transfer to other depots where there is a demand for them. If no such transfer is possible, the stamps shall be destroyed as provided in sub rule (5) after obtaining the sanction of the competent authority.

(5) The Stamps to be destroyed shall be entered in registers in forms prescribed for the purpose shall be kept in safe custody till they are actually destroyed. The entries in the registers shall be verified with the stock of stamps taken out for destruction by the officer-in-charge of the local depot and the stamps shall be burnt monthly in the immediate presence of the Superintendent of Stamps at Pondicherry and the Administrators, Karaikal Mahe, Yanam. At Karaikal, Mahe, Yanam a Certificate shall be recorded in the register by the officer concerned to the effect that the stamp detailed therein and of the value of rupees say were destroyed and burnt in his presence. A copy of the certificate of destruction shall be sent to the Pay and Accounts Officer, Pondicherry on or before 6th of every month along with the monthly plus and minus memorandum of stamps.

(6) The necessary entries on account of the above shall be shown in the monthly plus and minus memorandum of stamps sent to the Pay and Accounts Officer Pondicherry and the Superintendent of Stamps, Pondicherry and in the stock registers and monthly accounts of the local depot. The discrepancies found between the plus and minus memorandum of Stamps and the treasury account shall be reconciled by the Pay and Accounts Officer in direct communication with the officers concerned.

D. LOSSES OF STAMPS DURING TRANSIT OR FROM STOCKS IN THE CENTRAL STAMP STORE LOCAL DEPOTS OR POST OFFICES.

31. The terms of supply from the Central Stamp Store are f.o.r. Nasik Road and once the stamps are despatched from the store they become the property of the department or Government which would be entitled to their proceeds on sale. When shortages occur in the consignments of stamps despatched from the Central Stamp Store, whether occasioned by theft, accident or other causes, the resultant loss represented by the manufacturing value of the missing stamps, etc. as well as the potential loss shall fall on the department or Government, owing the stamps unless serious negligence is established against the despatching or receiving agency.

NOTE :- Losses in transit of stamps returned to the Controller of stamps or transferred from one local depot to another shall similarly be borne by the department or Govt. concerned.

32. The officer-in-charge of the local depot shall carefully observe the instructions in rule 14. In case of any discrepancy between the quantity of stamps received and that entered in the invoice he shall enter the shortage in red ink on the invoice and accept the invoice for the face value of the stamps actually received. He shall also attach to the invoice a certificate in triplicate noting therein the number and date of the Controller's invoice, the quantity and face value of the discrepancy and explain the circumstances in which the invoice as originally made out was not accepted in full. Debits will be raised by the Controller of stamps against the parties concerned for the manufacturing value of the stamps actually received as shown in the receipted invoices, including the value of the stamps lost in transit for which the resultant loss is to be borne by the department or Government entitled to the sale-proceeds of manufacture or shortages between the manufacturing and despatching stage in the Central Stamp Store, Nasik Road.

NOTE :- (1) To the Officer's Explanation shall be added answers to the following questions :-

1. What was the number stencilled on the case in which the shortage was found ?
2. (a) Was the case weighed before taking delivery and its weight checked with the weight noted either in the invoice or in the list attached thereto ?
(b) If so, was there any deficiency in weight ?
3. (a) Did the case show signs of tampering ?
(b) Did the officer personally examine the outward conditions of the case and seals and satisfy himself that it bore no marks of tampering ?
4. If the case was tin-lined was the tin-lining intact ?
5. Was the case placed in the strong room immediately on arrival ?
6. Was the officer present all the time the case was being opened and the contents were being examined and counted ?

7. On what date was the case (a) received and (b) opened ?

(2) In the case of excess if any, found in the consignments of stamps received from the Central Stamp Store, Nasik Road General Stamp depot, the officer-in-charge shall satisfy himself that the excess actually exists and then report the matter to the Controller of Stamps, Nasik Road / Superintendent of Stamps, forwarding at the same time the wrapper of the packet in which the excess was detected and furnishing other relevant particulars, e.g. case number. If the excess is not admitted by the Controller of Stamps, it should be brought into General Stamp Depot/ treasury accounts and the Administrative Head of the local depot and the Pay and Accounts Officer, Pondicherry informed about it.

33. The officer-in-charge of the General Stamp depot/ local depot shall report any shortage in a consignment immediately to the Controller of Stamps, Nasik Road / Superintendent of Stamps and to the Secretary Revenue and Development Department to the Railway authorities and to the Railway Police for investigation and send a copy to the department or Government owning the stamps. A copy of such report shall be endorsed to the Pay and Accounts Officer, Pondicherry. The officer-in-charge of the General Stamp Depot local or branch depot shall keep a close track of all cases of losses in transit and communicate the result of investigation to the Controller of Stamps, Nasik Road to the secretary, Revenue and Development. Department, to the Pay and Accounts officer, Pondicherry and also to the department concerned.

Note :- (1) The procedure laid down by this rule shall also be observed in cases where stamps are returned to the Controller of Stamps under Rules 17, 28 and 31 or transferred from one local depot to another or lost in transit.

(2) In the case of losses of stamps in transit where the value involved is Rs. 5 and under, the detailed procedure prescribed in the rule need not be followed. Government have discretion to decide whether the value of the stamps lost should be written off the accounts at once.

34. Losses of stamps while in stock in the India Security press or the Central stamp store will be borne by these concerns. All such losses shall be reported by the Master, India Security press, to the Central Board of Revenue and a copy of the report shall be sent to the Account ant-General Bombay.

35. The officer-in-charge of post offices shall report all losses of India Revenue in stock at post offices, immediately on their occurrence, to (i) the head of the Postal Circle concerned, and (ii) the officer-in-charge of the local depot concerned, and shall at the same time show the face value of the stamps in their accounts as "Advance Recoverable," Postmasters who do not get their supply of stamps direct from local depot should submit the above report through the head or sub-postmasters concerned. The head of the circle shall investigate the matter and submit a report of his investigation and findings in details, to the Chief Controlling Revenue Authority. A copy of the report shall be simultaneously forwarded to the posts and Telegraphs Audit officer, P.A.O. Pondicherry, and the Controller of Stamps. On receipt of the sanction of the state Govt. to the writting-off of the loss, the Posts, and Telegraphs Audit Officer shall, after clearing the head "Advance Recoverable ", pass on the debit the full face value, of the stamps (as charged by the Officer-in-charge of the post office in his account to the P.A.O. Pondicherry through the exchange accounts. In cases where recoveries are made from the postal officials at fault, the amounts recovered shall be credited to the State Government through the exchange accounts.

36.¹ (**) Books, Registers and form shall be maintained in the prescribed forms as detailed in the appendix to these Rules.

1. (**) Substituted by Notification No.G-4438/69 dated 5-3-1970.