

**PART B- DESCRIPTION OF STAMPS TO BE USED FOR
DENOTING FEES CHARGABLE UNDER THE
COURT-FEES ACT.**

I. Section 6 provides that the stamps to be used under the act shall be impressed or adhesive.

Kinds of stamp.

II. The following rules known as “The Punjab Court-fee Stamp Rules,1934” have been made by the Punjab Government for regulating the kind and number of stamps to be used for denoting fees chargeable under the Court-fees Act,- vide Punjab Government notification No. 4860-E & S., dated the 7th August, 1934:-

(1) When in any case the fee chargeable under the Act is less than Rs25 and the amount can be denoted by a single adhesive stamp, such fee shall be denoted by a single adhesive stamp of the required value bearing the words “Court-fee” . But, if the amount cannot be denoted by a single adhesive stamp, or if a single adhesive stamp of the required value is not available, a stamp of the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional adhesive stamps of the next lower values which may be required to make up the exact amount of the fee.

When fee chargeable is less than Rs. 25.

(2) When in any case the fee chargeable under the Act amount to or exceeds Rs 25 and the amount can be denoted by a single impressed stamp, it shall be denoted by a single impressed stamp of the required value bearing the words “ Court-fee”. But, if the amount cannot be denoted by a single impressed stamp, or if a single impressed stamp of the required value is not available, an impressed stamp of the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional impressed stamps of the next lower value available which may be required to make up the exact amount of

When fee chargeable is Rs25 or more.

the fee, in combination with adhesive stamps to make up fractions of less than Rs 25.

Fraction of an anna to be remitted.

(3) If in any case the amount of the fee chargeable involves a fraction of an anna, such fraction shall be remitted.

Certificate in case stamp of the required value is not available.

(4) Where a stamp of the required value is not available, the purchaser shall obtain a certificate from the vendor to that effect in the form below. This certificate shall be affixed to the document and filed with it :-

(FORM OF CERTIFICATE)

“Certified that a single stamp of the value of Rs. ----- required for this document is not available, but in lieu thereof, I have furnished a stamp of the next lower value, available and made up the deficiency by the use of one or more adhesive impressed stamps of the next lower values available required to make up the exact amount of the fee.

Date_____

Signature of the stamp vendor”.

Mode of affixing adhesive stamps.

(5) An adhesive stamp which may be used under rule 2 shall be affixed to the impressed stamp of the highest value employed in denoting the fee, or to the first sheet of the document, to be inscribed in such manner as not to conceal the value of the stamp thereon.

Plain paper may be joined of impressed stamped paper is insufficient for writing the document.

(6) When one or more impressed stamps used to denote a fee are found insufficient to admit of the entire document being written on the side of the paper which bears the stamp, so much plain paper may be joined thereto as may be necessary for the complete writing of the document, and writing on the impressed stamps and on the plain paper shall be attested by the signature of the person or persons executing the document.

- III. In exercise of the powers conferred by section 26 and 27(b) of the Court Fees Act, 1870, the Chief Commissioner, Delhi is pleased to make the following rules for regulating the kind and number of stamps to be used for denoting fees chargeable under the said Act.

The Delhi Court-fee Stamp Rules, 1954.

1. When in any case the fee chargeable under the act is less than Rs 25 and the amount can be denoted by a single adhesive stamp such fee shall be denoted by a single adhesive stamp of the required value bearing the words "Court-fee" and over printed with the word "Delhi". But, if the amount cannot be denoted by a single adhesive stamp, or if a single adhesive stamp of the required value is not available, a stamp of the next lower value available shall be used and the deficiency shall be made up by the use of one or more additional adhesive stamps of the next lower value which may be required to make up the exact amount of the fee.

Number and kind of stamps to be used when fees amount to less than Rs 25.

2. When in any case the fee chargeable under the Act amounts to or exceeds Rs. 25 and the amount can be denoted by a single impressed stamp it shall be denoted by a single impressed stamp of the required value bearing the words "Court-fee" and over printed with the word "Delhi". But, if the amount cannot be denoted by a single impressed stamp, or if a single impressed stamp of the required value is not available, an impressed stamp of the next lower value available shall be used, and the deficiency shall be made up by the use of four or more additional impressed stamps of the next lower values available which may be required to make up the exact amount of the fee, in combination with adhesive stamps to make up fractions of less than Rs. 25.

When fee amount to or exceeds Rs. 25.

3. If in any case the amount of the fee chargeable involves a fraction of an anna, such fraction shall be remitted.

Fraction of an annas to be omitted in calculating fee.

Certificates given by a stamp vendor when a single stamp is not available.

4. Where a stamp of the required value is not available, the purchaser shall obtain a certificate from the vendor to that effect in the form below. The certificate shall be affixed to the document and filed with it :-

(form of certificate)

“Certified that a single stamp of the value of Rs._____ required for this document is not available, but in lieu thereof, I have furnished a stamp of the next lower value available and made up the deficiency by the use of one or more adhesive/impressed stamps of the next lower values available required to make up the exact amount of the fee.

Signature of stamp vendor.”

Mode of stamping and engrossing instruments for which a single stamp is not available.

5. An adhesive stamp which may be used under rule 2 shall be affixed to the impressed stamp of the highest value employed in denoting the fee, or to the first sheet of the document, to be inscribed in such manner as not to conceal the value of the stamp thereon.

Directions for the use of plain paper with impressed stamps.

6. When one or more impressed stamps used to denote a fee are found insufficient to admit of the entire document being written on the side of the paper which bears the stamp so much plain paper may be joined thereto as may be necessary for the complete writing of the document, and writing on the impressed stamps and on the plain paper shall be attested by the signature of the person or persons executing the document.

[Delhi Government Notification No. F.27(6)/54, G.A. & R., dated 29th March, 1954, published in the Delhi Gazette, Part V, dated April 8, 1954]