

PART E- STAMP DUTY ON COPIES AND PETITIONS.

The authenticated copies required by section 38 and section 46, sub-section (2), are not liable to court-fee duty.

Copies not liable to Court-fee duty.

2. The attention of all civil courts is drawn to the annexed circular of the Punjab Government, No.6-699, dated the 18th April, 1894 (Financial), on the subject of the levying of stamp duty on copies of documents falling under the Court-fees Act and the Stamp Act:-

Copies liable to Court-fee duty.

It has been brought to the notice of the Lieutenant-Governor that copies of documents falling under articles, 6, 7 and 9 of Schedule I of Act VII of 1870 (the Court-fees Act) and Article 22 of Schedule I of Act I of 1879 (the Indian Stamp Act) are often submitted with petitions without being stamped, in the former case the copies being no doubt obtained for private use.

“The exemption from stamp duty of copies of documents taken for private use does not, however, cover the receipt of such copies by a public officer, and the Lieutenant-Governor is, therefore, pleased to issue the following orders for information and guidance of all officers:-

‘A copy of document referred to in Articles 6, 7 or 9 of Schedule I, Act VII of 1870, or in Article 22 of Schedule I, Act I of 1879, and accompanying a petition to a public officer must bear the stamp of the value indicated in the above articles.

‘Section 6 of Act VII of 1870 absolutely prohibits the receipt of documents not duly stamped. Every such document should be returned to the sender or presenter. A petition enclosing copy not duly stamped should, ordinarily, if the consideration of the unstamped document is essential, be returned to the sender or presenter with a direction that orders cannot be passed unless it is resubmitted with the copy duly stamped.’”

Court-fees on application to Chief Revenue or Executive authority.

3. Attention is called to the annexed letter on the subject of the levying of stamp duty on petition under the Court fees Act.

No. 3790-S.R., dated Simla, 27th July, 1894.

From- J.E.O'CONNOR, Esq., Assistant Secretary to the Government of India, Finance and Commerce Department.

To-The Chief Commissionr of Burma.

I am directed to acknowledge the receipt of your letter No. 313-2-S-10, dated the 16th April, 1894, requesting, in connection with an application to the Financial Commissioner from a lessee of certain lead mines in Burma, to dispose of his interest in them to another party, that it may be authoritatively ruled what are the classes of communications from the general public to Government which are liable to the duty leviabale under the Court-fees Act, VII of 1870.

2. I am to say that in the opinion of the Central Government the law does not require, and was not intended to require, that application of every description to a Chief Commissioner or other Chief Revenue or Executive authority should be stamped under clause (c) of Article I of Schedule II of the Court-fees Act, VII of 1870. That clause applies only to petitions and applications in connection with a proceeding which is being taken before a Chief Commissioner or other authority specified therein with a view to the exercise or non-exercise of some power or authority conferred upon him by some law or rule having the force of law.

3. I am to request that this view may be acted upon in future.