

CHAPTER VI

REFERENCE AND REVISION

56. Control of, and statement of case to, Chief Revenue Authority. (1)
The powers exercisable by a Collector under Chapter IV and Chapter V ²[and under clause (a) of the first proviso to Section 26] shall in all cases be subject to the control of the ³[Chief Revenue Authority].

(2) If any Collector, acting under Section 31, Section 40 or Section 41, feels doubt as to the amount of duty with which any instrument is chargeable, he may draw up a statement of the case, and refer it, with his own opinion thereon, for the decision of the ⁴[Chief Revenue Authority].

(3) Such authority shall consider the case and send a copy of its decision to the Collector, who shall proceed to assess and charge the duty (if any) in conformity with such decision.

57. Statement of case by Chief Revenue Authority to High Court. (1)
The ⁵[Chief Revenue Authority] may state any case referred to it under Section 56, sub-

1. Substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937, for "G.G. in C".
2. Inserted by the Indian Stamp (Amendment) Act 1904 (XVI of 1904), Section 7.
3. Substituted, by the Central Laws (Adaptation) Order, 1961 (A.O. 1 of 1961), Article 2 and schedule for "Chief Controlling Revenue Authority" (with effect from the 23rd March, 1956).
4. Substituted, by the Central Laws (Adaptation) Order, 1961 (A.O. 1 of 1961), Article 2 and schedule for "Chief Controlling Revenue Authority" (with effect from the 23rd March, 1956).
5. Substituted, by the Central Laws (Adaptation) Order, 1961 (A.O. 1 of 1961), Article 2 and schedule for "Chief Controlling Revenue Authority" (with effect from the 23rd March, 1956).

section (2), or otherwise coming to its notice, and refer such case, with its own opinion thereon,--

(a) 6[* * * * *]

(b) if the case arises in 7[any Province], to the High Court of 8[the Province]

(2) Every such case shall be decided by not less than three Judges of the High Court 9[* * *] to which it is referred, and in case of difference, the opinion of the majority shall prevail.

58. Power of High Court to call for further particulars as to case stated. If the High Court 10[* * *] is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue-authority by which it was stated, to make such additions thereto or alterations therein as the Court may direct in that behalf.

59. Procedure in disposing of case stated. (1) The High Court 11[* * *] upon the hearing of any such case, shall decide the questions raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded.

(2) The Court shall send to the Revenue-authority by which the case was stated a copy of such judgment under the seal of the Court and the signature of the Registrar and the Revenue-authority shall, on receiving such copy, dispose of the case conformably to such judgment.

60. Statement of case by other Courts to High Court. (1) If any Court other than a Court mentioned in Section 57, feels doubt as to the amount of duty to be paid in respect of any instrument under proviso (a) to Section 35, the Judge may draw up a statement of the case and refer it, with his own opinion thereon, for the decision of the High Court.

6. Deleted by the Punjab Laws (Adaptation) Order, 1974 (Pb. A.O. 1. of 1974).

7. Substituted by the Punjab Laws (Adaptation) Order, 1974 (Pb. A.O. 1. of 1974).

8. Substituted by the Punjab Laws (Adaptation) Order, 1974 (Pb. A.O. 1. of 1974).

9. The words "or Chief Court", as amended by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937, the Adaptation of Central Acts and Ordinances Order, 1949 (G.G.O. 4 of 1949) and by the Federal Law (Revision and Declaration) Act, 1951 (XXVI of 1951), have been omitted by the West Pakistan Supplementary Appropriation Ordinance, 1960 (XXI of 1960), Section 3 and 2nd schedule (with effect from the 14th October, 1955).

10. The words "or Chief Court", as amended by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937, the Adaptation of Central Acts and Ordinances Order, 1949 (G.G.O. 4 of 1949) and by the Federal Law (Revision and Declaration) Act, 1951 (XXVI of 1951), have been omitted by the West Pakistan Supplementary Appropriation Ordinance, 1960 (XXI of 1960), Section 3 and 2nd schedule (with effect from the 14th October, 1955).

11. The words "or Chief Court", as amended by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937, the Adaptation of Central Acts and Ordinances Order, 1949 (G.G.O. 4 of 1949) and by the Federal Law (Revision and Declaration) Act, 1951 (XXVI of 1951), have been omitted by the West Pakistan Supplementary Appropriation Ordinance, 1960 (XXI of 1960), Section 3 and 2nd schedule (with effect from the 14th October, 1955).

the High Court ¹[***] to which, if he were the ²[Chief Revenue Authority], he would, under Section 57, refer the same.

(2) Such Court shall deal with the case as if it had been referred under Section 57, and send a copy of its judgment under the seal of the Court and the signature the Registrar to the ³[Chief Revenue Authority] and another like copy to the Judge making the reference, who shall, on receiving such copy, dispose of the case conformably to such judgment.

(3) References made under sub-section (1), when made by a Court subordinate to a District Court, shall be made through the District Court, and, when made by any subordinate revenue Court, shall be made through the Court immediately superior.

61. Revision of certain decisions of Courts regarding the sufficiency of stamps. (1) When any Court in the exercise of its civil or revenue jurisdiction or any Criminal Court in any proceedings under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898⁴ makes any order admitting any instrument in evidence as duly stamped or as not requiring a stamp, or upon payment of duty and a penalty under Section 35, the Court to which appeals lie from, or references are made by, such first mentioned Court may, of its own motion or on the application of the Collector, take such order into consideration.

(2) If such court, after such consideration, is of opinion that such instrument should not have been admitted in evidence without the payment of duty and penalty under Section 35, or without the payment of a higher duty and penalty than those paid, it may record a declaration to that effect, and determine the amount of duty with which such instrument is chargeable, and may require any person in whose possession or power such instrument then is, to produce the same, and may impound the same when produced.

(3) When any declaration has been recorded under sub Section (2), the Court recording the same shall send a copy thereof to the Collector, and, where the instrument to which it relates has been impounded or is otherwise in the possession of such court, shall also send him such instrument.

(4) The Collector may thereupon, notwithstanding anything contained in the order admitting such instrument in evidence, or in any certificate granted under Section 42, or in Section 43, prosecute any person for any offence against the Stamp-law which the Collector considers him to have committed in respect of such instrument:

1. The words "or Chief Court", as amended by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937, the Adaptation of Central Acts and Ordinances Order, 1949 (G.G.O. 4 of 1949) and by the Federal Laws (Revision and Declaration) Act, 1951 (XXVI of 1951), have been omitted by the West Pakistan Supplementary Appropriation Ordinance, 1960 (XXI of 1960), Section 3 and 2nd schedule (with effect from the 14th October, 1955).
2. Substituted, by the Central Laws (Adaptation) Order, 1961 (A.O. 1 of 1961), Article 2 and schedule for "Chief Controlling Revenue Authority" (with effect from the 23rd March, 1956).
3. Substituted, by the Central Laws (Adaptation) Order, 1961 (A.O. 1 of 1961), Article 2 and schedule for "Chief Controlling Revenue Authority" (with effect from the 23rd March, 1956).
4. V of 1898.

Provided that--

- (a) no such prosecution shall be instituted where the amount (including duty and penalty) which, according to the determination of such Court, was payable in respect of the instrument under Section 35, is paid to the Collector, unless he thinks that the offence was committed with an intention of evading payment of the proper duty;
- (b) except for the purposes of such prosecution, no declaration made under this Section shall affect the validity of any order admitting any instrument in evidence, or of any certificate granted under Section 42.

CHAPTER VII

CRIMINAL OFFENCES AND PROCEDURE

562. Penalty for executing, etc., instrument not duly stamped. (1) Any person--

- (a) drawing, making, issuing, endorsing or transferring, or signing otherwise than as a witness, or presenting for acceptance or payment, or accepting, paying or receiving payment of, or in any manner negotiating, any bill of exchange ⁶[payable otherwise than on demand] ⁷[***] or promissory note without the same being duly stamped; or
- (b) executing or signing otherwise than as a witness any other instrument chargeable with duty without the same being duly stamped; or
- (c) voting or attempting to vote under any proxy not duly stamped;

shall for every such offence be punishable with fine which may extend to ⁸[one thousand] rupees:

Provided that, when any penalty has been paid in respect of any instrument under Section 35, Section 40 or Section 61, the amount of such penalty shall be allowed in reduction of the fine (if any) subsequently imposed under this Section in respect of the same instrument upon the person who paid such penalty.

(2) If a share-warrant is issued without being duly stamped, the company issuing the same, and also every person who, at the time when it is issued, is the managing director or secretary or other principal officer of the company, shall be punishable with fine which may extend to ⁹[one thousand] rupees.

5. For modification of provisions in respect of instruments to which the Stamp (Specified Instruments) Act, 1924 (XIII of 1924), applies, see Section 3 of that Act.

6. Inserted by the Indian Finance Act, 1927 (V of 1927), Section 5.

7. The word "cheque", repealed by the Indian Finance Act, 1927 (V of 1927).

8. Substituted by the Punjab Finance Act, 1996 (V of 1996).

9. Substituted by the Punjab Finance Act, 1996 (V of 1996).

63. **Penalty for failure to cancel adhesive stamp.** Any person required by Section 12 to cancel an adhesive stamp, and failing to cancel such stamp in manner prescribed by that section, shall be punishable with fine which may extend to ¹[two hundred] rupees.

64. **Penalty for omission to comply with provisions of Section 27.** Any person who, with intent to defraud the Government,--

- (a) executes any instrument in which all the facts and circumstances required by Section 27 to be set forth in such instrument are not fully and truly set forth; or,
- (b) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all such facts and circumstances; or
- (c) does any other act calculated to deprive the Government of any duty or penalty under this Act;

shall be punishable with fine which may extend to ²[ten thousand] rupees.

65. **Penalty for refusal to give receipt, and for devices to evade duty on receipts.** Any person who--

- (a) being required under Section 30 to give a receipt, refuses or neglects to give the same; or,
- (b) with intent to defraud the Government of any duty, upon a payment of money or delivery of property exceeding twenty rupees in amount or value, gives a receipt for an amount or value not exceeding twenty rupees, or separates or divides the money or property paid or delivered;

shall be punishable with fine which may extend to ³[two hundred] rupees.

66. **Penalty for not making out policy, or making one not duly stamped.** Any person who--

- (a) receives, or takes credit for, any premium or consideration for any contract of insurance and does not, within one month after receiving, or taking credit for, such premium or consideration, make out and execute a duly stamped policy of such insurance; or
- (b) makes, executes or delivers out any policy which is not duly stamped, or pays or allows in account, or agrees to pay or allow in account, any money upon, or in respect of, any such policy;

1. Substituted by the Punjab Finance Act, 1996 (V of 1996).
2. Substituted by the Punjab Finance Act, 1996 (V of 1996).
3. Substituted by the Punjab Finance Act, 1996 (V of 1996).

shall be punishable with fine which may extend to ⁴[four hundred] rupees.

67. Penalty for not drawing full number of bills or marine policies purporting to be in sets. Any person drawing or executing a bill of exchange ⁵[payable otherwise than on demand] or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on paper duly stamped the whole number of bills or policies of which such bill or policy purports the set to consist, shall be punishable with fine which may extend to ⁶[two thousand] rupees.

68. Penalty for post-dating bills, and for other devices to defraud the revenue. Any person who--

- (a) with intent to defraud the Government of duty, draws, makes or issues any bill of exchange or promissory note bearing a date subsequent to that on which such bill or note is actually drawn or made; or
- (b) knowing that such bill or note has been so post-dated endorses, transfers, presents for acceptance or payment, or accepts, pays or receives payment of, such bill or note, or in any manner negotiates the same; or
- (c) with the like intent, practices or is concerned in any act, contrivance or device not specially provided for by this Act or any other law for the time being in force;

shall be punishable with fine which may extend to ⁷[two thousand] rupees.

69. Penalty for breach of rule relating to sale of stamps and for unauthorised sale. (a) Any person appointed to sell stamps who disobeys any rule made under Section 74; and

(b) any person not so appointed who sells or offers for sale any stamp other than ⁸[five paise, fifteen paise, or twenty-five paise revenue] adhesive stamp;

shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to ⁹[one thousand] rupees, or with both.

70. Institution and conduct of prosecutions. (1) No prosecution in respect of any offence punishable under this Act or any Act hereby repealed shall be instituted without the sanction of the Collector or such other officer as ¹⁰[the ¹¹[Provincial Government]] generally, or the Collector specially, authorises in that behalf:

4. Substituted by the Punjab Finance Act, 1996 (V of 1996).

5. Inserted by the Indian Finance Act, 1927 (V of 1927), Section 5.

6. Substituted by the Punjab Finance Act, 1996 (V of 1996).

7. Substituted by the Punjab Finance Act, 1996 (V of 1996).

8. Substituted by the Stamp (West Pakistan Amendment) Act, 1964 (II of 1964), for "one anna or half an anna".

9. Substituted by the Punjab Finance Act, 1996 (V of 1996).

10. Substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937, for "the Local Government".

11. Substituted by the Stamp (West Pakistan Amendment) Ordinance, 1959 (XLVI of 1959), for "Collecting Government".

(2) The ¹[Chief Revenue Authority], or any officer generally or specially authorized by it in this behalf, may stay any such prosecution or compound any such offence.

(3) The amount of any such composition shall be recoverable in the manner provided by Section 48.

71. **Jurisdiction of Magistrates.** No Magistrate other than ²[***] a Magistrate whose powers are not less than those of a Magistrate of the second class, shall try any offence under this Act.

72. **Place of trial.** Every such offence committed in respect of any instrument may be tried in any district ³[***] in which such instrument is found as well as in any district ⁴[***] in which such offence might be tried under the Code of Criminal Procedure for the time being in force.

CHAPTER VIII

SUPPLEMENTAL PROVISIONS

73. **Books, etc., to be open to inspection.** Every public officer having in his custody any registers, books records, papers, documents or proceedings, the inspection whereof may tend to secure any duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall at all reasonable times permit any person authorised in writing by the Collector to inspect for such purpose the registers, books, papers, documents and proceedings, and to take such notes and extracts as he may deem necessary, without fee or charge.

74. **Power to make rules relating to sale of stamps.** The ⁵[Provincial Government] ⁶[***] may make rules for regulating--

- (a) the supply and sale of stamps and stamped papers,
- (b) the persons by whom alone such sale is to be conducted, and
- (c) the duties and remuneration of such persons:

Provided that such rules shall not restrict the sale of ⁷[five paise, fifteen paise or twenty-five paise revenue] adhesive stamps.

1. Substituted, by the Central Laws (Adaptation) Order, 1961 (A.O. 1 of 1961), Article 2 and schedule for "Chief Controlling Revenue Authority (with effect from the 23rd March, 1956).
2. The words "Presidency Magistrate or", omitted by the Adaptation of Central Acts and Ordinances Order, 1949 (G.G.O. 4 of 1949).
3. The words "or Presidency Town", repealed by the Federal Laws (Revision and Declaration) Act, 1951 (XXVI of 1951), Section 3 and 2nd Schedule.
4. The words "or Presidency Town", repealed by the Federal Laws (Revision and Declaration) Act, 1951 (XXVI of 1951), Section 3 and 2nd Schedule.
5. Substituted, by the Central Laws (Adaptation) Order, 1961 (A.O. 1 of 1961), Article 2 and schedule for "Chief Controlling Revenue Authority (with effect from the 23rd March, 1956).
6. The words "subject to the control of the G.G. in C", repealed by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
7. Substituted by the Stamp (West Pakistan Amendment) Act, 1964 (II of 1964), for "one anna or half an anna".

75. Power to make rules generally to carry out Act. The ⁸[Provincial Government] may make rules⁹ to carry out generally the purposes of this Act, and may by such rules prescribed the fines, which shall in no case exceed five hundred rupees, to be incurred on breach thereof.

76. Publication of rules. ¹⁰[(1) All rules made this Act shall be published in the Official Gazette].

(2) All rules published as required by this Section shall, upon such publications, have effect as if enacted by this Act.

¹¹[76-A. Delegation of certain powers. ¹²[¹³***] The Provincial Government, may by the notification in the Official Gazette] delegate:-

(a) all or any of the powers conferred on it by sections 2 (9), 33 (3) (b), 70 (1), 74 and 78 to the ¹⁴[Chief Revenue Authority]; and

(b) all or any of the powers conferred on the ¹⁵[Chief Revenue Authority] by Section 45 (1), (2), 56 (1) and 70 (2) to such subordinate Revenue-authority as may be specified in the notification].

77. Savings as to court-fees. Nothing in this Act contained shall be deemed to effect the duties chargeable under any enactment for the time being in force relating to court-fees.

78. Act to be translated and sold cheaply. Every ¹⁶[Provincial Government] shall make provision for the sale of translations of this Act in the principal vernacular languages of the territories administered by it at a price not exceeding ¹⁷[twenty-five paise] per copy.

79. [Repeal]. Repealed by the Repealing and Amending Act, 1914 (X of 1914), Section 3 and Schedule II.

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8. Substituted by the Stamp (West Pakistan Amendment) Ordinance, 1959 (XLVI of 1959), for "Collecting Government".
 9. See The Stamp Rules, 1927.
 10. Substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937, for the original sub-section.
 11. Section 76-A, inserted by the Decentralisation Act, 1914 (IV of 1914), Section 2 and schedule.
 12. Substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 as amended by the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
 13. The words "Central Government, subject to the provisions of Section 124(1) of the Government of India Act, 1935 and", deleted by the Stamp (West Pakistan Amendment) Ordinance, 1959 (XLVI of 1959).
 14. Substituted by the Central Laws (Adaptation) Order, 1961 (A.O. 1 of 1961), for "Chief Controlling Revenue Authority".
 15. Substituted by the Central Laws (Adaptation) Order, 1961 (A.O. 1 of 1961), for "Chief Controlling Revenue Authority".
 16. Substituted by the Stamp (West Pakistan Amendment) Ordinance, 1959 (XLVI of 1959), for "Collecting Government".
 17. Substituted by the Stamp (West Pakistan Amendment) Act, 1964 (II of 1964), for "four annas".