



The Gujarat Stamp Laws (Amendment) Act, 1965

19 of 1965

Keyword(s):

Stamp Laws, Bombay Stamp Act, Duty, Fine

DISCLAIMER: This document is being furnished to you for your information by PRS Legislative Research (PRS). The contents of this document have been obtained from sources PRS believes to be reliable. These contents have not been independently verified, and PRS makes no representation or warranty as to the accuracy, completeness or correctness. In some cases the Principal Act and/or Amendment Act may not be available. Principal Acts may or may not include subsequent amendments. For authoritative text, please contact the relevant state department concerned or refer to the latest government publication or the gazette notification. Any person using this material should take their own professional and legal advice before acting on any information contained in this document. PRS or any persons connected with it do not accept any liability arising from the use of this document. PRS or any persons connected with it shall not be in any way responsible for any loss, damage, or distress to any person on account of any action taken or not taken on the basis of this document.



The Gujarat Government Gazette
EXTRAORDINARY
 PUBLISHED BY AUTHORITY

Vol. VI]

FRIDAY, JUNE 18, 1965/JYAISTHA 28, 1887.

Separate paging is given to this part in order that it may be
 filed as a separate compilation

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the President on the 11th June 1965 is hereby published for general information.

B. V. PARANJAPE,
 Joint Secretary to Government,
 Legal Department.

GUJARAT ACT NO. 19 OF 1965.

(First published, after having received the assent of the President in the "Gujarat Government Gazette" on the 18th June 1965.)

An Act to amend the laws relating to stamps and stamp duties in the State of Gujarat.

It is hereby enacted in the Sixteenth Year of the Republic of India as follows :—

1. This Act may be called the Gujarat Stamp Laws (Amendment) Act, 1965. Short title.

PART I

AMENDMENTS IN THE BOMBAY STAMP ACT, 1958 (BOM. LX OF 1958).

Bom. LX of 1958. 2. In section 44 of the Bombay Stamp Act, 1958 (hereinafter referred to as "the Bombay Stamp Act"), in sub-section (2), for the words and figures "under section 34" the words and figures "under section 32, section 34" shall be substituted. Amendment of section 44 of Bom. LX of 1958.

3. In section 53 of the Bombay Stamp Act, in sub-section (1), for the words and figures "Chapter IV and Chapter V" the words and figures "Chapter III, Chapter IV and Chapter V" shall be substituted. Amendment of section 53 of Bom. LX of 1958.

Amendment
of section 54
of Bom. LX
of 1958.

4. In section 54 of the Bombay Stamp Act, —

(i) after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) Notwithstanding anything contained in sub-section (1), any person aggrieved by the decision of the Chief Controlling Revenue Authority under section 53 regarding the amount of duty with which any instrument is chargeable may, if the amount of duty payable as a result of such decision in a case where the instrument is not charged with any duty or the amount required to make up such duty in a case where the instrument is charged with insufficient duty, exceeds rupees two thousand, by application presented within a period of sixty days from the date of such decision and accompanied by a fee of rupees one hundred, require the Chief Controlling Revenue Authority to draw up a statement of the case and refer it to the High Court and the Chief Controlling Revenue Authority shall, within ninety days of the receipt of such application, draw up a statement of the case and refer it to the High Court:

Provided that the Chief Controlling Revenue Authority may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period hereinbefore specified, allow it to be presented within a further period not exceeding thirty days.”;

(ii) after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) The costs of any reference to the High Court made under sub-section (1A) which shall not include the fee for making the reference shall be in the discretion of the High Court.”.

Amendment
of section
56 of Bom.
LX of 1958.

5. In section 56 of the Bombay Stamp Act, for sub-section (2) the following shall be substituted, namely:—

“(2) The High Court shall send a copy of its judgment under the seal of the Court and the signature of Registrar to the Chief Controlling Revenue Authority and the amount of duty chargeable on the instrument in respect of which the reference was made shall be in accordance with such judgment.”.

Insertion of
sections
62A and 62B
in Bom. LX
of 1958.

6. After section 62 of the Bombay Stamp Act, the following sections shall be inserted, namely:—

“62A. Any person who commits a breach of the provisions of sub-section (2) of section 68 shall on conviction, be punished —

(i) for a first offence with fine which may extend to five hundred rupees;

(ii) for a second offence, with fine which may extend to one thousand rupees, but which shall not be less than two hundred rupees; and

(iii) for a third and subsequent offences, with imprisonment for a term which may extend to two years and with fine which may extend to two thousand rupees.

Penalty for
breach of
provisions
of section
68, sub-sec-
tion (2).

62B, (1) All particulars contained in any documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act (other than proceedings before a Criminal Court), shall, save as provided in sub-section (3), be treated as confidential, and notwithstanding anything contained in the Indian Evidence Act, 1872, no court shall, save as aforesaid be entitled to require any servant of the Government to produce before it any such document or record or any part thereof, or to give evidence before it in respect thereof.

Non-disclosure of information by a public servant.

I of
1872.

(2) If, save as provided in sub-section (3) any servant of the Government discloses any of the particulars referred to in sub-section (1), he shall on conviction, be punished with imprisonment which may extend to six months or with fine or with both.

(3) Nothing contained in this section shall apply to the disclosure—

XLV
of
1960.
II of
1947.

(a) of any such particulars in respect of any such documents, evidence, affidavit or deposition for the purpose of any prosecution under the Indian Penal Code or the Prevention of Corruption Act, 1947, or this Act; or

(b) of any such particulars to the State Government or to any person acting in the execution of this Act, for the purposes of carrying out the object of this Act; or

(c) of any such particulars when such disclosure is occasioned by the lawful employment under this Act of any process for the service of any notice or the recovery of any demand; or

(d) of any such particulars to a Civil Court in any suit, to which the Government is a party, which relates to any matter arising out of any proceeding under this Act; or

(e) of any such particulars where such particulars are relevant to any inquiry into the conduct of an official of the Stamp Department to any person or persons appointed as Commissioners under the Public Servants (Inquiries) Act, 1850, or to any officer otherwise appointed to hold such inquiry or to a Public Service Commission established under the Constitution when exercising its functions in relation to any matter arising out of such inquiry; or

XXX.
VII of
1850.

(f) of such particulars to an officer of the Central Government or a State Government as may be necessary for the purpose of enabling that Government to levy or realise any tax or duty imposed by it.”

7. For section 68 of the Bombay Stamp Act, the following shall be substituted, namely:—

Substitution of section 68 in Bom. LX of 1958.

“68. (1) The Collector may, where he has reason to believe that all or any of the instruments specified in Schedule I have not been charged at all or incorrectly charged with duty leviable under this Act, authorise in writing any officer to enter upon any premises where he has reason to believe that any registers, books, records, papers, documents, or proceedings relating to or in connection with any such instrument are kept and to inspect them, and to take such notes and extracts as such officer deems necessary, and if necessary, to seize them and to impound them under section 33.

Collector's power to authorise officer to enter premises and inspect certain documents.

(2) Every person having in his custody or maintaining such registers, books, records, papers, documents or proceedings shall, when so required by the Officer authorised under sub-section (1), produce them before such officer and at all reasonable times permit such officer to inspect them and take the notes and extracts as he may deem necessary."

Amendment
of Schedule
I to Bom.
LX of 1968.

8. In Schedule I to the Bombay Stamp Act, in article 5 in entry (c) (3), in the second column, for the words, letters and figures beginning with the words "In the case of forward contracts" and ending with the words "as the case may be" the following shall be substituted, namely:—

"In the case of forward contracts relating to the purchase or sale of securities,

(a) where the value of the security at the time of its purchase or sale, as the case may be does not exceed Rs. 2,500, twenty Paise;

(b) where such value exceeds Rs. 2,500, thirty five Paise for every Rs. 5,000 or part thereof."

PART II

AMENDMENTS IN THE INDIAN STAMP ACT, 1899 (II OF 1899) AND THAT ACT AS ADAPTED AND APPLIED TO SAURASHTRA AREA.

Amendment
of section
45 of II of
1899.

9. In the Indian Stamp Act, 1899 in its application to the Bombay and Kutch II of areas of the State of Gujarat and also in that Act as adapted and applied to the Saurashtra area of the State of Gujarat (hereinafter referred to as the Indian Stamp Acts), in section 45, in sub-section (2), for the words and figures "under section 35" the words and figures "under section 32, section 35" shall be substituted.

Amendment
in section
56 of II of
1899.

10. In section 56 of each of the Indian Stamp Acts, in sub-section (1) for the words and figures "Chapter IV and Chapter V" the words and figures "Chapter III, Chapter IV and Chapter V" shall be substituted.

Amendment
of section 57
of II of 1899.

11. In section 57 of each of the Indian Stamp Acts,—

(a) after sub-section (1) the following sub-section shall be inserted, namely:—

"(1A) Notwithstanding anything contained in sub-section (1) any person aggrieved by the decision of the Chief Controlling Revenue Authority under section 56 regarding the amount of duty with which any instrument is chargeable may, if the amount of duty payable as a result of such decision in a case where the instrument is not charged with any duty or the amount required to make up such duty in a case where the instrument is charged with insufficient duty, exceeds rupees two thousand, by application presented within a period of sixty days from the date of such decision and accompanied by a fee of rupees one hundred, require the Chief Controlling Revenue Authority to draw up a statement of the case and refer it to the High Court; and the Chief Controlling Revenue-authority shall within ninety days of the receipt of such application, draw up a statement of the case and refer it to the High Court:

Provided that the Chief Controlling Revenue-authority may, if it is satisfied that the applicant was prevented by sufficient cause from presenting

the application within the period hereinbefore specified, allow it to be presented within a further period not exceeding thirty days.”;

(ii) after sub-section (2), the following sub-section shall be inserted, namely:—

(2) The costs of any reference to the High Court made under sub-section (1A) which shall not include the fee for making the reference shall be in the discretion of the High Court.”.

12. In section 59 of each of the Indian Stamp Acts, for sub-section (2) the following shall be substituted, namely:—

Amendment of section 59 of II of 1899.

“(2) The High Court shall send a copy of its judgment under the seal of the Court and the signature of the Registrar to the Chief Controlling Revenue-authority; and the amount of duty chargeable on the instrument in respect of which the reference was made shall be in accordance with such judgment.”.

13. After section 68 of each of the Indian Stamp Acts, the following sections shall be inserted, namely:—

Insertion of sections 68A and 68B in II of 1899.

“68A. Any person who commits a breach of the provisions of sub-section (2) of section 73A shall, on conviction, be punished—

Penalty for breach of provisions of section 73A, sub-section (2).

(i) for a first offence with fine which may extend to five hundred rupees;

(ii) for a second offence, with fine which may extend to one thousand rupees, but which shall not be less than two hundred rupees; and

(iii) for a third and subsequent offences, with imprisonment for a term which may extend to two years and with fine which may extend to two thousand rupees.

68B. (1) All particulars contained in any documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act (other than proceedings before a Criminal Court), shall, save as provided in sub-section (3), be treated as confidential; and notwithstanding anything contained in the Indian Evidence Act, 1872, no court shall, save as aforesaid, be entitled to require any servant of the Government to produce before it any such document or record or any part thereof, or to give evidence before it in respect thereof.

Non-disclosure of information by a public servant.

(2) If, save as provided in sub-section (3), any servant of the Government discloses any of the particulars referred to in sub-section (1), he shall, on conviction, be punished with imprisonment which may extend to six months or with fine or with both.

(3) Nothing contained in this section shall apply to the disclosure—

(a) of any such particulars in respect of any such documents, evidence, or deposition for the purpose of any prosecution under the Indian Penal Code or the Prevention of Corruption Act, 1947, or this Act; or

I of 1872.

XLV of 1860 II of 1947.

(b) of any such particulars to the State Government or to any person acting in the execution of this Act, for the purposes of carrying out the object of this Act; or

(c) of any such particulars when such disclosure is occasioned by the lawful employment under this Act of any process for the service of any notice or the recovery of any demand; or

(d) of any such particulars to a Civil Court in any suit, to which the Government is a party, which relates to any matter arising out of any proceeding under this Act; or

(e) of any such particulars where such particulars are relevant to any inquiry into the conduct of an official of the Stamp Department or any person or persons appointed as Commissioners under the Public Servants (Inquiries) Act, 1850, or to any officer otherwise appointed to hold such inquiry or to a Public Service Commission established under the Constitution when exercising its functions in relation to any matter arising out of such inquiry; or

(f) of such facts to an officer of the Central Government or a State Government as may be necessary for the purpose of enabling that Government to levy or realise any tax or duty imposed by it."

Insertion of section 73A in II of 1899.

14. After section 73 of each of the Indian Stamp Acts, the following section shall be inserted, namely :—

Collector's power to authorise officer to enter premises and inspect certain documents.

"73A. (1) The Collector may, where he has reason to believe that all or any of the instruments specified in entry 91 of List I in the Seventh Schedule to the Constitution of India have not been charged at all or incorrectly charged with duty leviable under this Act, authorise in writing any officer to enter upon any premises where he has reason to believe that any registers, books, records, papers, documents or proceedings relating to or in connection with any such instrument are kept and to inspect them and to take such notes and extracts as such officer deems necessary, and, if necessary, to seize them and to impound them under section 33.

(2) Every person having in his custody or maintaining such registers, books, records, papers, documents or proceedings shall, when so required by the officer authorised under sub-section (1), produce them before such officer and at all reasonable times permit such officer to inspect them and take the notes and extracts as he may deem necessary."