

RULES UNDER THE INDIAN STAMP ACT, 1899 (II OF 1899).

(Amendment)

No. 16

The 12th February 1902.

[Amendment : 03.07.1906]

No. 16.- The following rules under the Indian Stamp Act, 1899 (II of 1899), in which are embodied the rules and orders published in the notifications marginally cited with such alterations as are necessary to bring them into conformity with the said Act are hereby published for general information. Nos. (vi)-(xi) inclusive of the notifications marginally cited are hereby superseded.

CHAPTER I.

Preliminary.

1. In these rules the expression "the Act" shall mean **the Indian Stamp Act, 1899.**
2. There shall be two kinds of stamps for indicating the payment of duty on instruments chargeable with duty under the Act, namely:-
 - (a) impressed stamps, and
 - (b) adhesive stamps.

CHAPTER II.

Of Impressed Stamps.

3. (1) Hundis, other than hundis which may be stamped with an adhesive stamp under section 11 of the Act, shall be written as follows, namely:-
 - (a) A hundi payable otherwise than on demand, but not at more than one year after date or sight, and for an amount not exceeding rupees thirty thousand in value, shall be written on paper on which the necessary stamp bearing the word "hundi" has been engraved or embossed.
 - (b) A hundi of an amount exceeding rupees thirty thousand in value and payable at more than one year after date or sight, shall be written on paper supplied for sale by the Government, to which a label has been affixed by the Superintendent of Stamps at Calcutta, Madras, Bombay or Lahore, and impressed by such officer in the manner hereinafter prescribed by Rule 10.

- (2) Every sheet of such paper shall be of a size not less than $8\frac{5}{8} \times 5\frac{1}{8}$ inches, and no plain paper shall be joined to it.
- (3) The provisions of sub-section (1) of Rule 6 shall apply also in the case of hundis.
4. A promissory note or bill of exchange shall, except as provided by section 11 of the Act and by these rules be written on paper on which the necessary stamp, with or without the word “hundi,” has been engraved or embossed.
5. Every other instrument chargeable with duty shall, except as provided by section 11 of the Act, be written on paper, on which the necessary stamp, not bearing the word “hundi,” has been engraved or embossed.
6. (1) Where two or more sheets of paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.
- (2) Where a single sheet of paper not being paper bearing an impressed hundi-stamp is found insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument:
- Provided that in every such case the side of the sheet which bears the stamp, shall be covered by a substantial part of the instrument before any part of the latter is written on the plain paper joined to such sheet.
7. The duty payable on any instrument which is chargeable with a duty of one anna under the Act, may be denoted by a coloured impression marked on a skeleton form of such instrument by *** the Sub-Registrar of Deeds at Rangoon.
8. The following officers are empowered to affix and impress labels, and each of them shall be deemed to be **“the proper officer”** for the purposes of the Act and of these rules:
- (c) the Sub-Registrar of Deeds at Rangoon; the Treasury Officers, Moulmein, Akyab, and Bassein.
9. (1) Labels may be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix A and of the counterparts thereof.
- (2) Labels may likewise be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix B, when written in any European language, and accompanied, if the language is not English, by a translation into English.

10. (1) The proper officer shall, upon any such instrument as is referred to in Rule 9 being brought to him before it is executed, and upon application being made to him for the purpose, affix thereto a label or labels of such value as the applicant may desire and pay for, and impress such label or labels by means of a stamping machine, and also stamp or write on the face of the label or labels the date of impressing the same before returning the instrument to the applicant. In the case of instruments written on parchment, the labels shall be further secured by the means of metallic eyelets.
- (2) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to rupees five or upwards, write on the face of the label or labels his initials, and, where the duty amounts to rupees twenty or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.
- (3) *** Any principal assistant of the proper officer, if empowered by the Local Government in this behalf, may discharge the functions of the proper officer under sub-section (2) of this rule).
11. (1) Instruments (other than instruments which, under section 11 of the Act, may be stamped with adhesive stamps) executed out of British India and requiring to be stamped after their receipt in British India shall be stamped with impressed labels.
- (2) Where any such instrument as aforesaid is taken to the Collector under section 18, sub-section (2) of the Act, the Collector, unless he is himself the proper officer, shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof; and the proper officer shall stamp the instrument in the manner prescribed by Rule 10 and return it to the Collector for delivery to the person by whom it was produced.

CHAPTER III.

Of Adhesive Stamps.

12. **Bills of Exchange** payable otherwise than on demand and drawn in sets, when the amount of duty does not exceed one anna for each part of the set, may be stamped with adhesive stamps.
13. When any instrument of transfer of shares in a Company or Association is written on a sheet of paper on which the necessary stamp is engraved or embossed, and the value of the stamp so engraved or embossed is subsequently, in consequence of a rise in the market value of such shares, found to fall short of the amount of duty chargeable under Article No.62 (a) of Schedule I to the Act, one or more adhesive

stamps bearing the words "Share Transfer," as hereinafter prescribed, may be used to make up the amount required.

14. Except as otherwise provided by these rules, the adhesive stamp used to denote the duty of one anna shall bear the words "One anna."

15. The following instruments, when stamped with adhesive stamps, shall be stamped in the manner hereinafter prescribed, that is to say:-

- (a) Bills of Exchange, cheques, and promissory notes drawn or made out of British India and chargeable with a duty of more than one anna, shall be stamped with adhesive stamps bearing the words "Foreign Bill."
- (b) Transfers of Shares of Public Companies and Associations shall be stamped with adhesive stamps bearing the words "Share transfer."
- (c) An entry as an advocate, vakil, or attorney on the roll of any High Court shall be stamped with an adhesive stamp bearing the word "Advocate," "Vakil," or "Attorney." Such stamp shall be affixed under the superintendence and responsibility of a gazetted officer of the High Court who shall obtain the stamp from the Superintendent of Stamps and account to him for it. Such officer shall after affixing the stamp write on the face of it his usual signature with the date thereof before parting with the instrument.
- (d) Notarial acts shall be stamped with adhesive foreign bill stamps bearing the word "Notarial."
- (e) copies of maps or plans certified to be true copies shall be stamped with adhesive court-fee stamps.

<Amendment 03.07.1906>

CHAPTER IV.

Miscellaneous.

16. When an instrument bears a stamp of sufficient amount, but of improper description, the Collector may, on payment of the duty with which the same is chargeable, certify by endorsement on the instrument that it is duly stamped:

Provided that if application is made within three months of the execution of the instrument, and the Collector is satisfied that the improper description of stamp was used solely because of the difficulty or

inconvenience of procuring one of proper description, he may remit further payment of duty prescribed in this rule.

17. The Collector may require any person claiming a refund or renewal under Chapter V of the Act, or his duly authorized agent, to make an oral deposition on oath or affirmation, or to file an affidavit, setting forth the circumstances under which the claim has arisen, and may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or a affidavit as aforesaid.
18. Where the Collector makes a refund under section 55 of the Act, he shall cancel the original debenture by writing on or across it the word "Cancelled" and his usual signature with the date thereof.
19. On the conviction of any offender under Chapter VII of the Act, the Collector may grant to any person who appears to him to have contributed thereto, a reward within a limit to be fixed by the Local Government.
20. Commissioners of Divisions may stay any such prosecution or compound any such offence as is referred to in section 70, sub-section (2) of the Stamp Act.
21. The following rates of exchange are prescribed for the conversion of the currencies hereinafter specified respectively into the currency of British India for the purposes of calculating ad valorem duty on instruments chargeable therewith:-

Currency.	Sum.	Equivalent in currency of British India.
British	£ 1 sterling ...	Rs. 15; but in the case of Bills-of-exchange (Article No. 13, Schedule 1) Rs. 10 only.
French	1 franc ...	$\frac{2}{3}$ of a rupee, i.e., Fcs. 25 = Rs. 15.
German	1 mark ...	$\frac{1}{4}$ of a rupee, i.e., Mks. 20 = Rs. 15.
United States or Canadian	1 dollar ...	Rs. 3.
Chinese	1 tael ...	Rs. 2.
British (Asiatic Possessions)	1 dollar ...	Rs.1-8-0. Re. 0-4-0.
Mexican	1 dollar ...	
Japanese	1 yen ...	
Persian	1 kran ...	

CHAPTER V.

Reductions and Remissions of stamp duty [section 9 (a)].

22. The duties chargeable under the Stamp Act are reduced in respect of the instrument hereinafter described under No. 57 to the extent set forth therein and are remitted in respect of instruments of the other classes hereinafter described:-

A.- LAND REVENUE.

- (1) Lease or counterpart thereof executed at the time of settlement made directly by the Government with the existing occupant of land, whether a zemindar or a tenant, and whether self-cultivating or not: Provided that no fine or premium is paid in consideration of the lease.
- (3) Instrument executed for the purpose of securing the repayment of a loan made, or to be made, under the Agriculturists Loans Act, 1884 (XII of 1884).
- (8) Certified copy of a map showing the holdings of cultivators in Burma when furnished to such a cultivator.
- (10) Instrument executed after the 8th May 1896, for the purpose of securing the due payment of rent of a fishery leased under section 4, clause (b), of the Burma Fisheries Act, 1875 (VII of 1875), or under section 32, sub-section (3), of the Upper Burma Land and Revenue Regulation, 1889 (III of 1889).

C.- FOREST DEPARTMENT.

- (25) Agreement and security-bond required to be executed, under the rules to regulate appointments and promotions in the Provincial Forest Service, by a student and his surety previous to entry into the Forest School, Dehra Dun.
- (26) Instrument in the nature of a conveyance by the Government of standing trees in a Government forest.

D.- MEDICAL DEPARTMENT.

- (27) Security-bond taken under the authority of the Government from a medical student of the Apothecary, Assistant Surgeon or Hospital Assistant class, and his surety.

E.- POST OFFICE AND TELEGRAPH DEPARTMENT.

- (28) Letter which a person depositing money in a Post Office Savings Bank, as security to the Government or a local authority for the due execution of an office or for the fulfilment of a contract or for any other purpose, is required to address to the Postmaster in charge of the Post Office Savings Bank agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon.

- (29) Receipt given by, or on behalf of, a depositor in a Post Office Savings Bank or a State Railway Provident Institution or in the East Indian Railway Savings Bank for a sum of money withdrawn from any such Bank or Institution.
- (30) Receipt endorsed by the payee on a Postal Money Order.
- (31) Receipt given by the addressee for a deposit exceeding twenty rupees, made for the payment of a reply to a telegraphic message.

F.-RAILWAYS.

- (32) Agreement made with a Railway Company or Administration for the conveyance of goods.
- (33) Agreement or indemnity bond given to a Railway authority by a passenger permitted to travel without payment of fare, indemnifying such authority from any claim for damages in case of accident or injury.
- (34) Agreement or indemnity bond given to a Railway authority by a consignee (when the railway receipt is not produced) in respect of the delivery of articles carried at half parcels rates or at goods-rates, namely, fresh fish, fruits, vegetables, bazaar baskets, bread, meat, ice, and other perishable articles.
- (35) Agreement made with a Railway Company or Administration, which purports to limit the responsibility of the Company or Administration as declared by the Indian Railways Act, 1890 (IX of 1890), section 72, sub-section (1), and is in a form approved by the Governor-General in Council under sub-section (2) of that section.
- (36) Receipt given by a Railway Company or Administration for the fare for the conveyance of passengers or goods, or both, or animals, or given to such Company or Administration for the refund of an overcharge made in respect of such fare.
- (37) Debenture bond of the loan of Rs 20,00,000 raised by the Government of His Highness the Maharaja of Mysore for the construction of a line of railway from Bangalore of Tiptoor, where the said bond is negotiated in British India.

G.- GOVERNMENT OFFICERS AND CONTRACTORS.

- (38) Agreement-paper passed by a Commissariat contractor where his security deposit is transferred to a Post Office Savings Bank.
- (39) Instrument in the nature of a memorandum or agreement furnished to, or made or entered into with, an Executive Commissariat Officer by a contractor.

- (40) Agreement or declaration, by which a tender made to an Executive Commissariat Officer is accepted as a contract, where the deposit of the contractor as security for his contract is made in Government of India Promissory Notes or in cash.
- (41) Instrument in the nature of a memorandum or agreement furnished to, or made or entered into with, the Ordnance Department, the Army Clothing Department, the Forest Department or the Public Works Department, by a contractor for the due performance of his contracts.

H.- OTHER DOCUMENTS.

- (42) Bill-of-exchange drawn in Mysore, the Civil and Military Station of Bangalore, the Hyderabad Assigned Districts, the Hyderabad Residency Bazaars, or the Cantonment of Sikandarabad, on which the full rate of stamp duty has been paid there, where the same is negotiated in British India.
- (43) Cheque drawn in Mysore, the Civil and Military Station of Bangalore, the Hyderabad Assigned Districts, the Hyderabad Residency Bazaars, or the Cantonment of Sikandarabad, on which the full rate of stamp-duty has been paid there, where the same is negotiated in British India.
- (44) Receipt given for payment of interest on Government of India Promissory Notes.
- (45) Letter of authority or power of attorney executed for the sole purpose of authorizing one or more of the joint-holders of a Government security to give on behalf of the other or others of them, or any one or more of them a discharge for interest payable on such security or on any renewed security issued in lieu thereof.
- (48) Agreement executed under the Indian Emigration Act, 1883 (XXI of 1883) section 35, sub-section (1).
- (50) Arrangement entered into under the Indian Income-tax Act, 1886 (II of 1886) section 9, sub-section (2).
- (51) Sanad of jagir or other instrument conveying land granted to an individual by the Government otherwise than for a pecuniary consideration.
- (52) Instrument of exchange executed by a private person where land is given by him for public purposes in exchange for other land granted to him by the Government.
- (53) Transfer by endorsement of a mortgage of rates and taxes authorized by any Act for the time being in force in British India.
- (54) [Repeal](#)
- (55) Transfer of any of the undernoted debentures of the Ootacamund Club, namely, Nos. 1 to 188 dated the 31st December 1892; Nos. 189 to 464, 467 to 482, and 485 to 604, dated the 15th January 1893;

Nos. 465, 466, 483, 484, and 605 to 810, dated the 25th October 1893; and Nos. 811 and 812, dated the 23rd February 1894.

(58) Instrument of transfer of shares registered in a branch register in the United Kingdom under the provisions of the Indian Companies (Branch Registers) Act, 1900 (IV of 1900), which has paid the stamp duty leviable thereon in accordance with the law for the time being in force in the United Kingdom.

<Amendment 03.07.1906>

CHAPTER VI.

Sale of Stamps (section 74).

23. For the purposes of these rules stamps are divided into four classes, namely,-

- (1) Impressed stamps other than impressed labels and hundi stamps.
- (2) Adhesive labels of the value of half an anna or one anna as referred to in Rule 14.
- (3) All other adhesive stamps authorized by section 11 of the Indian Stamp Act, 1889.
- (4) Hundi stamps.

<Amendment 03.07.1906>

24. Stamps shall not be sold except (a) by ex-officio vendors; (b) by persons licensed under these rules, hereinafter called "licensed vendors;" and (c) by postal officers under Rule 37, hereinafter called "postal vendors."

Provided that nothing in this rule shall restrict the sale of half-anna stamps and one-anna stamps.

<Amendment 03.07.1906>

25. Ex-officio vendors are appointed under, and their duties are defined in, executive instructions. Rules 46 to 49 also apply to them.

26. Licenses for the vend of stamps shall be granted, without payment of any fee, by the Deputy Commissioner to such persons and for such places in his district as he may approve.

27. Every circle thugyi or village headman shall be bound, if so required by the Deputy Commissioner, to take out a license as vendor of stamps, or to provide a substitute approved by the Deputy Commissioner. The Head Clerk of every Subdivisional or Township Officer, except at the headquarters of districts, shall, if so required by the Deputy Commissioner, be bound to take out a license. The rules as to the grant and revocation of licenses and the conditions of the issue of stamps apply to vendors appointed under this rule.

28. Any licenses granted under Rule 26 or Rule 27 may be revoked by the Deputy Commissioner, or by any Revenue Officer of a grade superior to the Deputy Commissioner; but, subject to this condition, every license shall be in force until it is surrendered by the holder or until the holder's death.
29. Stamps held by a licensed vendor shall be returned to the Deputy Commissioner on the revocation of the license, or on the vendor's death, or on the vendor's resignation of his license. The Deputy Commissioner may recall any stamps held by a vendor and may permit a vendor to restore any stamps for sufficient cause.
30. (1) When stamps are returned into the Deputy Commissioner's store on-
- (i) resignation of the vendor's license;
 - (ii) revocation of license for any fault of the licensee;
 - (iii) death of the licensed vendor;
 - (iv) application of the licensed vendor for leave to restore any stamps;
- the stamps shall be taken back at their full value less a deduction of one anna in the rupee.
- (2) When stamps are returned into the Deputy Commissioner's store on-
- (v) expiration of license;
 - (vi) recall of stamps by Government;
 - (vii) revocation of license for any other cause than the fault of the licensee;
- they shall be taken back at their full value less only any discount allowed on their sale to the licensed vendor.
31. In every license shall be specified the place or places at which the license-holder is permitted to vend stamps; and no vendor shall sell stamps at any place or places other than those mentioned in his license.
32. A register of licenses granted shall be kept in the office of the Deputy Commissioner, and a copy of every license issued shall be filed in the offices of the Subdivisional Officer and the Township Officer in whose jurisdictions the holder resides.
33. Every circle thugyi or village headman who resides in a place where there is a treasury or sub-treasury if required to take out a license under Rule 29 has the option of paying ready money for stamps at the time of issue, or of furnishing security in the manner stated in Rule 34 for the value of the stamps issued to him. The option shall be exercised at the time of the grant of the license. To circle thugyis or village headmen who elect to pay at the time of issue, licenses shall be issued in Form A, and to those who elect

to furnish security in Form B. Any circle thugyi or village headman who has received a license in one of these forms may exchange it for a license in the other form upon fulfilment of the necessary conditions.

34. In the case of circle thugyis or village headmen who do not elect to pay for stamps at the time of issue, the amount of security shall be added to the amount required to be entered in the bond executed for the due collection of the land revenue. If there is no such bond, a separate bond for the stamps shall be taken in the form from time to time prescribed.
35. To licensed vendors other than circle thugyis and village headmen licenses shall be issued by the Deputy Commissioner in Form A if they elect to pay cash, or in Form B if they are allowed by the Deputy Commissioner to furnish security and furnish a bond in the form prescribed from time to time.
36. (1) Every licensed vendor who purchases stamps of the kinds authorized by his license from and ex-officio vendor, by payment of ready money or on deposit of security, shall receive the same at the following rates of discount to be paid in cash.

				Vendors residing at places where stamps are sold by Government.			Vendors residing at other places.		
Adhesive.				Per cent.			Per cent.		
				Rs.	A.	p.	Rs.	A.	p.
(i)	half-anna and one-anna stamps.			1	9	0	1	9	0
				or quarter-anna in the rupee.			or quarter-anna in the rupee.		
(ii)	Other stamps not exceeding in value 8 annas each	...		4	11	0	6	4	0
				or 9 pies per rupee.			or 1 anna per rupee.		
(iii)	Exceeding 8 annas, but not	...		2	9	8	3	2	0

	exceeding Rs. 5			or 5 pies per rupee.			or 6 pies per rupee.
	each						
(iv)	Exceeding Rs. 5,		1	9	0	1	9 0
	but not						
	exceeding Rs. 50						
	each	...		or 3 pies per rupee.			or 3 pies per rupee.
Hundi stamps,							
impressed stamp	4	11	0	6	4 0
papers				or 9 pies per rupee.			or 1 anna per rupee.

(2) No discount shall be allowed under this rule on the sale of any single stamps exceeding Rs. 50 in value, or when the total value of the stamps of each class purchased at one time is less than Rs. 3 in the case of thugyis and village headmen, or less than Rs. 10 in other cases.

<Amendment 03.07.1906>

37. (i) Officers in charge of post offices and other postal officers who are required to keep a supply of ordinary postage stamps for sale to the public are required to keep also a supply of other revenue or non-judicial stamps mentioned in Rule 23 not exceeding Rs. 5 in value for sale to the public.
- (ii) Such officers shall obtain supplies of, sell, and account for, revenue stamps not exceeding Rs. 5 in value in the same manner and subject to the same conditions (except as to the rate of discount) as ordinary postage stamps.
- (iii) The rate of discount for stamps (other than ordinary postage stamps) purchased by such officers shall be one half-anna in the rupee on revenue stamps not exceeding Rs. 5 each in value.

<Amendment 03.07.1906>

38. Licensed vendors may draw their supplies from the ex-officio vendor at a treasury or sub-treasury.

39. Every licensed vendor who is bound to act as such under Rule 27, or the person substituted for such vendor, shall keep such stock of stamps as he may be required to keep by order of the Deputy Commissioner of the district.

40. At the time of the issue of his license every licensed vendor shall declare the treasury or sub-treasury from the ex-officio vendor of which he desires to draw his supplies. The name of the said treasury or sub-treasury shall be entered in the license and may be changed at any time by the Deputy Commissioner at the wish of the vendor. No licensed vendor shall obtain stamps from any treasury or sub-treasury other than that mentioned in his license.
41. Every licensed vendor who furnishes security shall keep an account of the receipts and sales of stamps in Form C, and shall allow any Revenue Officer of, or superior to, the grade of Township Officer and any other officer authorized in writing by the Deputy Commissioner to inspect his accounts and stock at any time.
42. No licensed vendor shall be required to keep any register, or to make any endorsement or enfacement on any stamp, or to keep or render any account, other than such as may be expressly prescribed by these rules.
43. When application is made to a licensed vendor for a stamp of a value exceeding Rs. 50 he shall refer the applicant to the ex-officio vendor from whom he obtains his supplies under Rule 38.
44. Every licensed vendor shall allow the Deputy Commissioner of the district or other officer duly authorized by him or by the Local Government or any Revenue Officer of, or superior to, the grade of Township Officer at any time to inspect the register which he is required to maintain by Rule 47, and to examine the store of stamps in his possession.
45. Every licensed vendor or postal vendor shall without delay deliver any stamp which he has in his possession for sale on demand by any person tendering the value thereof in any currency which would be accepted on behalf of Government at a Government Treasury, and he shall not demand or accept therefor any consideration exceeding the nominal value of the stamp.
46. Every licensed vendor shall exhibit conspicuously at his place of vend a sign-board bearing his name and the words "Licensed vendor of stamps," and every vendor shall be supplied, free of charge, by the Deputy Commissioner, with copies, in English and Burma, of the Indian Stamp Act, 1899, and of all such notifications, rules, and instructions published under, or relating to, the said Act, as concern him, and shall allow any person to inspect the same. Such copies shall be renewed at the expense of the vendor, and every vendor shall be required to keep serviceable copies of the said Act, notifications, rules and instructions above mentioned.

47. Every vendor or his agent, if the vendor is permitted by the Deputy Commissioner to appoint an agent, shall endorse on each stamp of class (1) which he sells the following particulars, which shall be true and accurate to the best of his knowledge:-

- (a) A serial number, there being a separate series for each calendar year.
- (b) Date of sale.
- (c) Name, father's name, and residence of purchaser.
- (d) Value of stamp in full in words.
- (e) His ordinary signature.

He shall forthwith make a corresponding true entry of the abovenoted particulars in a register to be kept in Form D, and shall also enter the particulars required in the last column thereof: provided that, when an ex-officio vendor sells stamps of class (1) to a licensed vendor, no such endorsement or entry shall be made.

48. When a person applies to an ex-officio or licensed vendor for an impressed sheet the vendor shall, subject to the provisions of Rule 43, supply the applicant with a single impressed sheet of the required value if he has a single sheet of such value in stock; if he has no single sheet of the required value in stock, he shall, subject also to the provisions of Rule 43, supply the applicant with the smallest number of sheets which he can furnish so as to make up the required value and shall endorse on the back of each sheet so supplied the following certificate in addition to the endorsement which he is required to make under Rule 47, namely,-

“Certified that the purchaser applied for an impressed sheet of the value of rupees (in words and figures), but, as a single sheet of the required value is not in my stock, this sheet together with - - sheets of the value of (here enter values of the ether sheets supplied), are certified to be the smallest number which I can supply to make up the required amount.”

49. No vendor shall sell any stamp the use of which has been ordered by competent authority to be discontinued.

----- Footnote -----

NOTE: The Rules under the Indian Stamp Act 1889 (Amendment) No.59 (3.7.1906) ပြင်ဆင်ချက်နည်းဥပဒေပါ နည်းဥပဒေ I. အားဆောင်ရွက်၍မရပါ။

----- Attachment -----

- [ATTACH LIST 1] 01 APPENDIX A. List of instruments referred to in Rule 9 (1) of the rules.
- [ATTACH LIST 2] 02 APPENDIX B. List of instruments referred to in Rule 9 (2) of the rules.
- [ATTACH LIST 3] 03 APPENDIX C. Forms prescribed by the Stamp Rules, 1902. FORM A- (Rule 33).
- [ATTACH LIST 4] 04 FORM B- (Rule 33).
- [ATTACH LIST 5] 05 FORM C- (Rule 41).
- [ATTACH LIST 6] 06 FORM D- (Rule 47).