

ALLOWANCES FOR STAMPS IN CERTAIN CASES

Allowance for stamps in certain cases, provision in chapter -5 of Gujarat Stamp Act 1958.

1. Allowance for spoiled stamps.

Subject to such rules as may be made by the State Government as to the evidence to be required, or the inquiry to be made, the Collector may, on application made within the period prescribed in section 48, and if he is satisfied as to the facts, make allowance for impressed stamps spoiled in the cases hereinafter mentioned, namely:-

- (a) the stamp on any paper inadvertently and undersigned spoiled, obliterated or by error in writing or any other means rendered unfit for the purpose intended before any instrument written thereon is executed by any person;
- (b) the stamp on any document which is written out wholly or in part, but which is not signed or executed by any party thereto;
- (c) the stamp used for an instrument executed by any party thereto which-
 1. has been afterwards found to be absolutely void in law from the beginning;
 2. has been afterwards found unfit, reason of nay error or mistake therein, for the purpose originally intended;
 3. by reason of death or any person by whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person to execute the same, cannot be completed so as to effect the intended transaction in the from proposed;
 4. for want of the execution thereof by some material party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended;
 5. by reason of the refusal of any person to act under the same, or it to advance any money intended to be there by secured, or by the refusal or non-acceptance of any office there by granted totally fails of the intended purpose;
 6. becomes useless in consequence of the transaction intended to be thereby effected by someone other instrument between the same parties and bearing a stamp of not less value;
 7. is deficient in value and the transaction intended to be thereby effect by some other instrument between the same parties and bearing a stamp of not less value;
 8. is inadvertently and undersignedly spoiled and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped;

Provided that, in the case of an executed instrument, no legal proceeding has been commenced in which the instrument could or would have been given or offered in evidence and that the instrument is given up to be cancelled.

Explanation: - The certificate of the Collector under section 32 that the full duty with which an instrument is chargeable has been paid is an impressed stamp within the meaning of this section.

2. Period within which application for relief under section 47 to be made

In the principal Act, for section 48, the following section shall be substituted, namely:-

"48. The application for relief under section 47 shall be made within the following period, that is to say,-

- (a) in the cases mentioned in sub-clause (5) of clause(c), within six months from the date of execution of the instruments;
- (b) in the case of an instrument substituted by another and not presented for cancellation, within six months from the date of execution of the substituting instrument
- (c) In all other cases, within six months from the date of purchase of impressed stamps."

3. Allowance for spoiled or misused stamp- how to be made

In any case in which allowance is made for spoiled or misused stamps the Collector may give in lieu thereof-

- (a) other stamps of the same description and value; or,
- (b) if required and he thinks fit, stamps of any other description to the same amount in value; or,
- (c) at his discretion, the same value in money, deducting ten naye paise for each rupee or fraction a rupee

4. Invalidation of stamps and savings.

In the principal Act, after section 52 B, the following section shall be inserted, namely:-

"52C. Notwithstanding any thing contained in section 47, 50, 51 and 52,-

- (a) Any impressed stamps which have been purchased on or after the date of commencement of the Bombay Stamp (Gujarat Amendment) Act, 2001 (hereinafter referred to as "the said date") shall be used or presented for claiming allowance within a period of six months from the date of purchase. Any such stamps which have not been used or no allowance has been claimed in respect thereof within the period of six months from the date of purchase shall be rendered invalid;
- (b) any impressed stamps which have been purchased but have not been used or no allowance has been claimed in respect thereof before the said date, may be used or presented for claiming the allowance under the relevant provisions of the Act within a period of six months from the said date. The stamp which have not been used or presented within the aforesaid period of six months shall be rendered invalid."

Powers delegated for Refund of stamps:-

By Government Resolution Dated 23/04/1987 Powers delegated for Refund of stamps:-

- (1) Up to Amount Rs. 1000/- mamlatdar.
- (2) Up to Amount Rs. 3000/- Prant Officer.
- (3) Collectors has powers for any amount.

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