

SYNOPSIS

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25. Collection of fees by stamps.

All fees referred to in section 3 or chargeable under this Act shall be collected by stamps.

26. Stamps to be impressed or adhesive.

The stamps used to denote any fees chargeable under this Act shall be impressed or adhesive, or partly impressed and partly adhesive, as the appropriate Government may, by notification in the Official Gazette, from time to time direct.

27. Rules for supply, number, renewal and keeping accounts of stamps

The appropriate Government may, from time to time, make rules for regulating—

- (a) the supply of stamps to be used under this Act;
- (b) the number of stamps to be used for denoting any fee chargeable under this Act;
- (c) the renewal of damaged or spoiled stamps; and
- (d) the keeping accounts of all stamps used under this Act:

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Provided that, in the case of stamps used under section 3 in a High Court, such rules shall be made with the concurrence of the Chief Justice of such Court.

All such rules shall be published in the Official Gazette, and shall thereupon have the force of law.

**28. Stamping documents inadvertently received.**

No document which ought to bear a stamp under this Act shall be of any validity, unless and until it is properly stamped.

But, if any such document is through mistake or inadvertence received, filed or used in any Court or office without being properly stamped, the presiding Judge or the head of the office, as the case may be, or, in the case of a High Court, any Judge of such Court, may, if he thinks fit, order that such document be stamped as he may direct; and, on such document being stamped accordingly, the same and every proceeding relative thereto shall be as valid as if it had been properly stamped in the first instance.

**28-A. Recovery Deficient or unpaid court fees.**

(1) If, on examination of the records of a Civil, Criminal or Revenue case which has been disposed of, a public officer finds that the fee payable under the Act or the rules made thereunder on any document filed, exhibited or recorded therein has not been paid or has been insufficiently paid, he shall report the fact to the presiding officer of the Court or to the revenue officer concerned.

(2) Such presiding officer or revenue officer, after satisfying himself of the correctness of such report, shall record a provisional finding that the proper fee has not been paid and determine the amount of fee payable and the person from whom the fee or the difference thereof, if any, shall be recoverable.

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(3) After recording a finding under sub-section (2), the presiding officer or revenue officer shall issue a notice to the person referred to in that sub-section to show cause why he should not be ordered to pay the fee determined thereunder, and, if sufficient cause is not shown, the presiding officer or revenue officer shall confirm the finding and make an order requiring such person to pay the proper fee before a date to be specified in that notice.

(4) If such person fails to pay the fee in accordance with the notice issued under sub-section (3), it shall on the certificate of such presiding officer or revenue officer, be recoverable as an arrear of land revenue.

### **29. Amended document.**

Where any such document is amended in order merely to correct a mistake and to make it conform to the original intention of the parties, it shall not be necessary to impose a fresh stamp.

### **30. Cancellation of stamp.**

No document requiring a stamp under this Act shall be filed or acted upon in any proceeding in any Court or office until the stamp has been cancelled.

Such officer as the Court or the head of the office may from time to time appoint shall, on receiving any such document, forthwith effect such cancellation by punching out the figure-head so as to leave the amount designated on the stamp untouched, and the part removed by punching shall be burnt or otherwise destroyed.

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