

The Rajasthan Stamps Disposal Rules, 1962

Notification No. F.2 (35) E&T/56

dated 24.7.1962

Under the authority derived from rule 47 of the rules for the supply and distribution of Stamps made by the Government of India; Ministry of Finance (Revenue Division), the Government of Rajasthan in consultation with the Accountant General, is pleased to make, for the State of Rajasthan, the following rules for the disposal of such Stamps which are the property of Rajasthan Government and are obsolete, unserviceable or spoiled or have been cancelled on payment of a refund or on renewal, namely--

THE RAJASTHAN STAMPS DISPOSAL RULES, 1962

Preliminary

1. These rules may be called "The Rajasthan Stamps (Disposal) Rules, 1962" and shall take effect immediately, in supersession of all the existing rules, orders, notifications on the subject in force in any area of the State of Rajasthan.
2. In these Rules unless a different intention appears from the subject or context--
 - (a) "Superintendent of Stamps" means the Additional Inspector General of Registration and Stamps, and includes any other officer appointed by the State Government to perform the functions of the Superintendent of Stamps under these rules;
 - (b) "Collector" means for the purpose of these rules the Collector of a District.
 - (c) "Treasury Officer" means the officer incharge of the local Stamps Depot;
 - (d) "Stamp" means as the case may be--
 - (i) a stamp intended to be used under the Indian Stamp Act 1899 as adapted to Rajasthan by the Rajasthan Stamp Law (Adaptation) Act, 1952 and includes both adhesive stamps and impressed stamps, as the case may be;
 - (ii) a stamp intended to be used under the Court fees Act, 1870 as adapted to Rajasthan by the Court Fee Act (Adaptation) Ordinance 1950, and includes both adhesive stamps and impressed stamps.
 - (e) "Spoilt stamps" means and includes the following--

- (i) a stamp or in the case of an impressed stamp the paper on which it is impressed which has been so damaged, spoiled or obliterated as to render it permanently unfit for use, whether the said paper has written upon or not, provided that such stamps or paper has not in fact been used for the purpose for which it was intended, and has not been cancelled under the provisions of section 30 of the Court Fees Act, 1870 as adapted to Rajasthan by the Rajasthan Court fees Act (Adaptation) ordinance, 1950.
 - (ii) Subject to the same proviso, a stamped paper which has become unserviceable owing to some material error or irregularity in the writing or form of the document inscribed on the paper;
 - (iii) a stamp which, before being used, is found not to be required owing to the purpose for which it was procured having been effected by some other document;
 - (iv) a stamp of any particular kind of which the use has been prohibited or ordered to be discontinued by competent authority;
 - (f) "Renewal" means the exchange, in the manner provided in the Rajasthan Stamp Rules, 1955 or a damaged or spoiled stamps or a stamp not required for immediate use, for a fresh stamp of equal value and a similar kind; and
 - (g) "Refund" means repayment of the value of a stamp in money with or without a deduction and includes 'allowance';
 - (h) "Form" means a form appended to these Rules Disposal of obsolete unserviceable and spoilt stamps that form part of the stock of stamps in Local Depots.
3. All stamps that are obsolete, unserviceable or spoilt shall be sent by the Treasury Officer at the end of every quarter to the Superintendent of Stamps. The Treasury Officer shall explain how the damage occurred, who was responsible for it and what steps have been taken to guard against similar damage in future.
4. The Superintendent of Stamps shall on receipt of stamps proceed to investigate that stamps are genuine and are really obsolete, unserviceable or spoilt and further that the explanation of the Treasury Officer is adequate and in case he is satisfied will certify to that effect.

He will, therefore, pass order for the writing off of the value of such stamps to a limit of Rs. 5000/- in each separate case and the Superintendent of Stamps shall cause stamps to be destroyed in his presence and grant a destruction certificate. The destruction certificate shall show the quantity and face value of the stamp destroyed.

5. If the value of the obsolete, unserviceable or spoilt stamps exceeds Rs. 5000/- the sanction of the State Government shall be obtained for the writing off of the value of such stamps and their destruction. On receipt of sanction the Superintendent of Stamps shall personally destroy the stamps and shall grant a destruction certificate.
6. Except as provided for by Note 1 below, all losses whether by theft, fraud, accident or any other cause of postage stamps while in stock in a Treasury shall be reported by the Treasury Officer to the administrative head and a copy of the report shall be sent to the Superintendent of Stamps and the Accountant General. The report shall explain in detail (1) the quantity, the face value and the manufacturing value of the stamps lost (2) the cause and the responsibility for the loss; (3) whether in the opinion of the Treasury Officer the loss was contributed to by the negligence of any individual or individuals; (4) the amount proposed to be recovered, if any, from person or persons at fault; and (5) step taken or proposed to be taken to prevent the recurrence of such loss. The administrative head shall on receipt of the report institute such further enquiries and pass such order as he may consider necessary with reference to Note 2 below and shall forward copies of his order to the Superintendent of Stamps and the Accountant General. The Treasury Officer Incharge of the depot shall, on receipt of the order, forward the damaged stamps if they can be counted and identified, to the Superintendent of stamps for destruction as required by rule 4.

Note 1: In the case of damaged postage stamps which can be identified as complete stamps and can indubitably be checked by actual counting. If the manufacturing value does not exceed Rs. 10/- no report shall be made to the administrative head if in the opinion of the Treasury Officer, the damage could not have been avoided with proper care. The stamps in such cases shall be sent to Superintendent of Stamps for destruction with a letter furnishing information on the following point--

- (1) The quantity, the face value and the manufacturing value of the damaged stamps;

- (2) The date on which the treasury stock was last examined;
- (3) The date on which the damage was first noticed;
- (4) Steps taken or proposed to be taken to prevent such damage in future. A copy of this letter should be endorsed to the Accountant General. It shall be open to the Superintendent of Stamps in any case to draw the attention of the administrative head to the damage with a view to instituting enquiries as to cause of the damage, etc. fixing the responsibility therefore and taking necessary action.

Note 2: Those losses will in general be borne by the Department, but in cases in which individuals having been found guilty of contributory negligence are ordered to make good the whole or a part of the total loss (equivalent either to the manufacturing value or the face value of the stamps, the former only in cases where the stamps are spoilt but not lost or, lost, cannot be used) the recoveries shall be credited to the department.

7. If any stamps received are found unfit for issue because of faulty manufacture, they shall be returned at once by the Treasury Officer direct to the Controller of Stamps, Nasik Road, for exchange. If however the stamps are unfit for issue because of damage due to defective packing at Nasik, the matter shall be referred to the Superintendent of Stamps who will, if satisfied that the facts alleged are correct, have the stamps in question returned to the controller for exchange. The controller is not however liable for damage in transit.
8. All stamps forwarded to the Superintendent of Stamps or returned to the Controller of Stamps, Nasik Road, shall be packed and sealed in the presence of the Treasury Officer and be sent by registered post if this can be done conveniently.
9. The necessary entries on account of stamps sent to the Controller of Stamps, Nasik Road, or to the Superintendent of Stamps shall be made in the plus and minus momos by the Treasury Officer.
10. Orders conveying sanction to the writing off of losses under these rules shall be communicated to the Accountant General Rajasthan, in the following manner--
 - (a) If the order is issued by the Superintendent of Stamps then by him, and

- (b) If the order is issued by the State Government then under the endorsement of the Secretary to the Government of Rajasthan in Excise and Taxation Department.

DISPOSAL OF STAMPS IN CLASS OF REFUND OR RENEWAL

11. Every application for refund or renewal required to be preserved under Rule 51 to 58 of the Rajasthan Stamps Rules, 1955 shall along with the stamps be kept sacredly locked and shall be shown as outstanding in the quarterly report in Form which shall be submitted to the Collector.
12. If the Chief Controlling Authority of the State Government decided that the refund or renewal applied for is not admissible, the original stamps shall be destroyed by the Superintendent of Stamps and the orders of rejection shall be communicated to the Collector who shall inform the applicant of the decision.
13. The Superintendent of Stamps shall inspect the record and registers required to be kept in local Stamps Depot at regular interval of not exceeding one year. Immediately after the inspection of Stamps cancelled on account of refund or renewal shall be destroyed by the Superintendent of Stamps and a destruction certificate shall be granted in the same manner as in the case of destruction of obsolete stamps.
14. The destruction of stamps under these rules shall be affected by burning in the presence of the Superintendent of Stamps who shall record the following certificate on the file--

"STAMPS OF THE VALUE OF Rs.
(both in words & figures) burned in my presence"

.....
Superintendent Stamps

Date

The fact of the destruction of Stamps shall also be recorded in the concerning register.

FORM No. 1
(Vide rule 11)

Statement of Refund and Renewal of Non-Postal Stamps District.

1. Serial No. 1
2. Date of application of refund or renewal.
3. Name and Address of the applicant.
4. Number
5. Description.
6. Date of purchase of stamps
7. Date of spoiling of stamps.
8. Authority for refund or renewal.
9. Face value of stamps tendered for refund or renewal.
10. Amount deducted at ten nP. In the rupee in case of refunds.
11. Amount of refund or renewal admissible.
12. Initial of office superintendent.
13. Net amount of refund allowed.
14. Value of stamps allowed to be renewed.
15. Value of stamps returned in respect of which refund for renewal is refused.
16. Value of stamped cancelled.
17. Initials of Collector.
18. Signature of recipient of refund or renewal statement or of stamps of which refund or renewal is refused.
19. Attestation by office superintendent.
20. No. and date of letter with which application had been sent to the Additional Inspector General, Registration and Stamps or returned.
21. Value of stamps destroyed.
22. Date of destruction.
23. Initials of Superintendent, Stamps.
24. Remarks.

Note : Column 9 to 11 are not to be filled in cases in which the refund or renewal is to be rejected.