

## CHAPTER VIII.

## SUPPLEMENTAL PROVISIONS.

73. Every public officer having in his custody any registers, books records, papers, documents or proceedings, the inspection whereof may tend to secure any duty to prove or lead to the discovery of any fraud or omission in relation to any duty shall at all reasonable times permit any person authorized in writing by the Collector to inspect for such purpose the registers, books, papers, documents and proceedings and to take such notes and extracts as he may deem necessary without fee or charge.

74. The '[State Government]'<sup>1</sup> \* \* \* ] may make rules for regulating—  
Powers to make rules relating to sale of stamps.

- (a) the supply and sale of stamps and stamped papers,  
(b) the persons by whom alone such sale is to be conducted,  
and  
(c) the duties and remuneration of such persons:

Provided that such rules shall not restrict the sale of '[ten Paise or five Paise] adhesive stamps.

1. For rules issued under this section see standing orders Chapters IV, V and VI.
2. The powers vested in the State Government under this section have been delegated to the Board of Revenue.  
[G.O. No. 2911, S.R., dated 6th October 1914; B.P. No. 238/1290, R. Mis., dated 26th October 1914.]

75. The 'State Government' may make rules to carry out generally the purposes of this Act and may by such rules prescribe the fines, which shall in no case exceed five hundred rupees, to be imposed on breach, thereof.  
Powers to make rules generally to carry out Act.

<sup>1</sup> Substituted by the Adaptation of Laws Order, 1950, for "Collecting Government".

<sup>2</sup> The words "subject to the control of the Governor-General in Council" were omitted by the Government of India (Adaptation of Indian Laws) Order, 1937.

<sup>3</sup> Substituted by section 10 of the Indian Stamp (Amendment) Act, 1958 (Central Act 19 of 1958) for the words "one anna or half an anna".

<sup>4</sup> The words "State" was substituted by the Adaptation of Laws Order, 1950.

<sup>1</sup>75-A (1) All rules made by the State Government under this Act shall unless they are expressed to come into force on a particular day, come into force on the day on which they are published in the Official Gazette.

Rules made by the State Government to be placed before the State Legislature.

(2) Every such rule shall, as soon as possible after it is made, be placed on the table of both Houses of the Legislature, and if, before the expiry of the session in which it is so placed or the next session, both Houses agree in making any modification in any such rule, or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.]

<sup>2</sup>76 (1) All rules made under this Act, shall be published in the Publication of rules. Official Gazette.

(2) All rules published as required by this section shall, upon such publication, have effect as if enacted by this Act.

<sup>3</sup>76-A ( \*The \*State Government, may by notification in Delegation of certain the Official Gazette), delegate.—  
<sup>2</sup>powers.

(a) all or any of the powers conferred on it by section 2 (9), 33(3)(b), 70 (1), 74 and 78 to the Chief Controlling Revenue authority; and

(b) all or any of the powers conferred on the Chief Controlling Revenue Authority by sections 45 (1), (2), 56 (1) and 70(2) to such subordinate Revenue authority as may be specified in the notification.]

<sup>1</sup> Inserted by section 5 of the Madras Stamp (Increase of Duties) Act, 1962 (Madras Act 8 of 1962).

<sup>2</sup> Substituted by the Government of India (Adaptation of Indian Laws Order), 1937 for the original sub-section.

\* Inserted by section 2 and Schedule I of Act IV of 1914.

In exercise of the powers conferred by this section, the <sup>1</sup> State Government has delegated to the Board of Revenue as the Chief Controlling Revenue-authority the powers exercised by the <sup>1</sup> State Government under sections 2 (9), 33 (3) (b), 70 (1), 74 and 78 of the Indian Stamp Act and to Collectors of districts the powers conferred on the Chief Controlling Revenue-authority by sections 45 (1) and (2) and 70 (2) of the Indian Stamp Act.

(G.O. 2911, S.R., 6th October 1914; B.P. 238/1299, R. Mis., 26th October 1914).

<sup>2</sup>77. Nothing in this Act contained shall be deemed to affect the Saving as to Court duties chargeable under any enactment for fees. the time being in force relating to Court-fees.

[77-A All stamps in denominations of annas four or multiples thereof shall be deemed to be stamps of the value of twenty-five Paise or, as the case may be, multiples thereof and shall, accordingly, be valid for all the purposes of this Act.]  
Saving as to certain stamps,

<sup>3</sup>78. \*If the total amount of duty payable or of allowance to be made under this Act is not a multiple of five Paise, the total amount shall be rounded off to the next higher multiple of five paise.  
Duty or allowance to be rounded off to the next higher multiple of five paise

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Repeal.

\*\* *Repeals and savings*.—(1) If immediately before the commencement of this Act, there is in force in any State any law fixing rates of stamp duty in respect of the documents specified in entry 91 of List I in the Seventh Schedule to the Constitution, such law, to the extent to which it is inconsistent with the Principal Act as amended by this Act, shall on such commencement stand repealed.

(2) For the removal of doubts it is hereby declared that section 6 of the General Clauses Act, 1897 (X of 1897) shall apply upon such repeal as if such law had been an enactment.

[*Fort St. George Gazette* Part III-B, dated 4th January 1956.]

<sup>1</sup> Substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 for "the Local Government may by notification in the local official Gazette".

<sup>2</sup> Inserted by section 11 of the Indian Stamp (Amendment) Act, 1958 (Central Act 19 of 1958).

<sup>3</sup> Substituted by section 14 of the Indian Stamp (Madras Amendment) Act 1958 (Madras Act XIV of 1958) for the original section.

\* Substituted by section 9 of the Indian Stamp (Madras Amendment) Act, 1967 (Act 24 of 1967).

† Section 79 and Schedule II were cancelled by the Repealing Act, 1914.

\*\* Inserted with reference to section 8 of Central Act 43 of 1955.