

**GOVT. OF PUNJAB**  
**DEPARTMENT OF REVENUE AND REHABILITATION**  
**(STAMP AND REGISTRATION BRANCH)**

**Notification**

The 2nd April, 1997

No. G.S.R. 18/C.A.2/1899/S.10/97-In exercise of the powers conferred by clauses (b) of sub-section (1) and sub section (2) of section 10 read with section 75 of the Indian Stamp Act, 1899 (Central Act. No. 2 of 1899), the Governor of Punjab is pleased to make the following rules to regulate the manner of payment of duties by means of special adhesive stamps, namely:-

**RULES**

1. These rules may be called the Punjab Stamp (payment of duties by means of special adhesive stamps) Rules, 1997. Short title
  
2. Payment of duty by means of special adhesive stamps When- Section 10(1)  
ever non-judicial stamp papers of smaller value and denomination ranging from rupee one to rupees twenty five is in short supply or is not available, the duty payable under the Indian Stamp Act, 1899 on any instrument, shall be paid in the following manner, namely:-
  - (i) special adhesive stamp of the required value and denomination ranging from rupee one to rupees twenty five shall be affixed by the Stamp Vendor on production of a petition paper or sunlit bond paper or any other paper of suitable thickness and size of 131/2"x81/2" by the intended purchaser;
  
  - (ii) the rules for the supply, custody and sale of non-judicial stamps contained in the Punjab Stamp Manual, 1934, shall apply mutatis mutandis to the sale of special adhesive stamps;
  
  - (iii) special adhesive stamps shall be supplied by the Treasury Officer to the Stamp Vendors of the respective areas for sale to the Public ;

- (iv) the record for sale of special adhesive stamps shall be maintained by the stamp vendors in the same manner as in the case of non-judicial stamp papers under the Punjab Stamp Rules, 1934 (hereinafter referred to as the said rules) ;
- (v) stamp vendor shall write in his own hand, in ink in English or Punjabi the details as prescribed in clause (xiii) of rule 28 of the said rules at the time of sale of the special adhesive stamps, on the back of every paper on which such stamps are affixed.

**K.S. Janjua,**

Financial Commissioner, Revenue,  
and Secretary to Government of Punjab,  
Department of Revenue & Rehabilitation

## RULES