

***The Rajasthan Court Fee And Stamp Duty Laws (Extension)
Act, 1958***

(Act No. 11 of 1958)

[Published in Rajasthan Gazette, Extraordinary, Part IV-A, dated April 3, 1958.]

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The Rajasthan Court Fee And Stamp Duty Laws (Extension) Act, 1958

(Act No. 11 of 1958)

(Received the assent of the President on the 3rd day of April, 1958.)

An Act to provide for the extension to the Abu, Ajmer and Sunel areas of the laws of the pre-reorganisation State of Rajasthan relating to court fees and stamp duties.

WHEREAS, with a view to securing uniformity of laws relating to court fees and stamp duties in the State of Rajasthan as formed by section 10 of the States Reorganisation Act, 1956 (Central Act 37 of 1956), it is expedient to provide for the extension of the Rajasthan Court Fees Act (Adaptation) Ordinance, 1950 (Rajasthan Ordinance IX of 1950) and the Rajasthan Stamp Law (Adaptation) Act, 1952 (Rajasthan Act VII of 1952) to the Abu, Ajmer and Sunel areas of the new State of Rajasthan and to make suitable modifications therein for that purpose and for other purposes hereinafter appearing.

Be it enacted by the Rajasthan State Legislature in the Ninth Year of the Republic of India as follows:-

1. ***Short title and commencement.*** - (1) This Act may be called the Rajasthan Court Fee and Stamp Duty Laws (Extension) Act, 1958.

(2) It shall come into force on the ¹[Third] day of April, 1958.

2. ***Amendment and extension of Rajasthan laws specified in the Schedule.***- On and from the ²[third day] of April, 1958 the Rajasthan laws mentioned in the Schedule annexed to this Act shall be amended in the manner and to the extent specified therein and shall, as so amended, extend to the whole of the new State of Rajasthan including the Abu, Ajmer and Sunel areas.

3. ***Application of Rules etc. under Rajasthan laws mentioned in the Schedule.***- On and from the [third day] of April, 1958, the rules, regulations, orders and notifications made or issued by a competent authority under the Rajasthan laws

¹ Substituted and shall be deemed always to have been substituted by section 2 of Rajasthan Act No. 11 of 1959, published in Rajasthan Gazette, Part IV-A, Extraordinary, dated 21-3-1959.

² Substituted and shall be deemed always to have been substituted by section 2 of Rajasthan Act No. 11 of 1959, published in Rajasthan Gazette, Part IV-A, Extraordinary, dated 21-3-1959.

mentioned in the Schedule and in force on the said day shall extent and apply to the whole of the new State of Rajasthan including the Abu, Ajmer and Sunel areas.

4. ***Repeal and supersession.***- (1) On and from the ¹[third day] of April, 1958 -

(a) all laws corresponding to the Rajasthan laws mentioned in the Schedule, which may be in force in the Abu, Ajmer or Sunel areas immediately before the said day, shall stand repealed, and

(b) the rules, regulations, orders and notifications made under the laws so repealed shall stand superseded.

(2) Notwithstanding such repeal and supersession, anything done or action taken under the laws so repealed or the rules, regulations, orders and notifications so superseded shall be deemed to have been done or taken under the corresponding provision of the relevant Rajasthan law mentioned in the Schedule or, as the case may be, under the rules, regulations, orders and notifications made or issued under such corresponding provision.

5. ***References to authorities.***- Any reference, by whatever form of words, in any law or rule, regulation, order or notification repealed or superseded by section 4 to any authority competent to exercise any power or discharge any function shall, where a corresponding authority has been constituted under the corresponding Rajasthan law mentioned in the Schedule or under the rules, regulations, orders or notifications thereunder, have effect as if it were a reference to that corresponding authority.

6. ***Rule of construction.***- For the purpose of facilitating the application of the provisions of the Rajasthan laws mentioned in the Schedule and the rules, regulations, orders and notifications thereunder, any court, authority or officer may construe the same with such alterations, not effecting the substance, as may be necessary or proper to adapt such provision to the matter before such court, authority or officer.

7. ***Power to remove difficulties.***- If any difficulty arises in giving effect in the Abu, Ajmer or Sunel area to the provisions of the Rajasthan laws mentioned in the Schedule or the rules, regulations, orders and notifications thereunder, the State Government may, by order notified in the Official Gazette, make such

¹ Substituted and shall be deemed always to have been substituted vide section 3 read with Second Schedule of the Rajasthan Act No. 21 of 1962 published in Rajasthan Gazette, Part IV-A, Extraordinary, dated 15-12-1962

provisions or give such directions as appear to it to be necessary or expedient for the removal of the difficulty.

8. ¹*[Provisions as to certain stamps and validation of certain documents improperly or insufficiently stamped.*- Notwithstanding anything contained in this Act or in the Rajasthan laws as amended and extended thereby -
- (a) all judicial and non-judicial stamps in denominations of four annas or multiples thereof shall be deemed to be such stamps of the value of twenty-five naye paise or as the case may be, multiples thereof and shall, accordingly, be valid for all the purposes of this Act and the said Rajasthan laws,
 - (b) all judicial and non-judicial stamps of anna value, other than in denominations of four annas or multiples thereof, used, till the 31st day of May, 1959, separately or in suitable combinations with or without such stamps in denominations of four annas or multiples thereof, so that the value thereof in terms of decimal coinage calculated in accordance with the provisions of sub-section (2) of section 14 of the Indian Coinage Act, 1906 (Central Act 3 of 1906) does not fall short of the total fee or duty payable on or in respect of any document or instrument under and in pursuance of this Act in terms of decimal coinage, shall, for the purposes of this Act and the said Rajasthan laws, be deemed to have been properly and validly used and such document or instrument shall, accordingly, be deemed to be properly stamped,
 - (c) every person in possession after the said 31st day of May, 1959, of any such stamps of anna value referred to in clause (b) as has or have not been spoiled shall be repaid the value thereof-in money calculated in accordance with the provisions of sub-section (2) of section 14 of the Indian Coinage Act, 1906 (Central Act 3 of 1906) upon such person delivering up, by the 31st day of October, 1959, such stamp or stamps to the Collector, and
 - (d) all documents and instruments stamped after the commencement of the Rajasthan Court Fee and Stamp Duty Laws (Extension) Act, 1958 (Rajasthan Act 11 of 1958) till the 31st day of July, 1958 in accordance with rates prevailing and inforce immediately before such commencement shall be deemed to have been validly and properly stamped provided that nothing in this clause shall be deemed to entitle any person to seek the refund of any

¹ Inserted by section 3 of the Rajasthan Act No. 11 of 1959, published in Rajasthan Gazette, Part IV-A, Extraordinary, dated 21-3-1959.

fee or duty claimed by him to have been paid in excess of such rates if such fee or duty is in consonance with and conforms to the rates provided in this Act.]

¹[The Schedule

x x x]

"The Second Schedule

(See section 5)

<i>Sums of money in terms of old coinage</i>	<i>Corresponding sums of money in terms of decimal coinage</i>
one anna	ten naye paise
two annas	fifteen naye paise
three annas	twenty naye paise
four annas	twenty-five paise
six annas	thirty-five naye paise
eight annas	fifty naye paise
ten annas	sixty naye paise
twelve annas	seventy-five naye paise
fourteen annas	eighty-five naye paise."

(2) The Rajasthan Stamp Law (Adaptation) Act, 1952 (Rajasthan Act VII of 1952).

Section 1.-(1) In sub-section (2), substitute "the State of Rajasthan" for "Rajasthan".

(2) Omit sub-section (3).

Section 2.- For "to the whole of Rajasthan upon the issue of a notification under sub-section (3) of section 1" substitute "the whole of the State of Rajasthan on and from the first day of April, 1958".

Section 3.- For the existing provision, substitute the following: -

"3. Adaptations. - For the purposes of section 2,-

(i) the provisions of the Indian Act specified in the First Schedule to this Act shall be deemed to be omitted to the extent stated in column 2 thereof;

¹ Repealed vide section 2 read with First Schedule of the Rajasthan Act No. 21 of 1962, published in Rajasthan Gazette, Part IV-A, Extraordinary, dated 15-12-1962.

- (ii) references in the Indian Act to any State or to any court, public officer or authority shall be construed as references respectively to the State of Rajasthan or to such court, public officer or authority in and of the State of Rajasthan;
- (iii) references in the Indian Act to attorneys, Presidency Towns, Presidency magistrates, Letters Patent, Chief Courts and Judicial Commissioners Courts shall be deemed to be omitted;
- (iv) references in the Indian Act to any law or enactment not extending to the State of Rajasthan or to any provision of any such law or enactment shall be construed as references to the corresponding law or enactment for the time being in force in the whole or any part of the State of Rajasthan or to the corresponding provision thereof, as the case may be, and, in case no such corresponding law, enactment or provision exists, such references and provisions relating thereto shall be deemed to be omitted;
- (v) references in the Indian Act to any Government shall, unless the context otherwise requires, be construed as references to the State Government, that is to say, to the Government of the State of Rajasthan as formed by section 10 of the States Reorganisation Act, 1956 (Central Act 37 of 1956):

¹[Provided that in clause (1) of section 3 of the Indian Act the word "Government", wherever occurring, shall mean the State Government as well as the Central Government,]
- (vi) references in the Indian Act to Schedule I shall be construed as references to the Second Schedule of the Rajasthan Stamp Law (Adaptation) Act, 1952 (Rajasthan Act VII of 1952);
- (vii) for the words denoting the sums of money specified in the first column of the Third Schedule to this Act, ²[wherever occurring in the provisions of the Indian Act within the competence of the State Legislature and adopted by this Act to the State of Rajasthan] the words denoting in terms of new decimal coinage the sums of money specified in the second column of that schedule shall be substituted;

¹ Added and shall be deemed always to have been added by section 4(a) of the Rajasthan Act No. 11 of 1959, published in Rajasthan Gazette, Part IV-A, Extraordinary, dated 21-3-1959.

² Substituted and shall be deemed always to have been substituted by section 4(b) and (c) respectively-ibid.

- (viii) for clause (9) of ¹[section 2] of the Indian Act, the following shall be substituted, namely: -
 - "(9) "Collector" includes any officer whom the State Government may, by notification in the Official Gazette, appoint in this behalf,"
- (ix) clause (26) of section 2 of the Indian Act shall be omitted;
- (x) in clause (a) of section 3 of the Indian Act, for the words and figures "the first day of July, 1989", the words "the day on which the Act comes into force in the State of Rajasthan" shall be substituted;
- (xi) in sub-section (1) of section 4 of the Indian Act, for the words "one rupee" the words "two rupees" shall be substituted;
- (xii) in the proviso to section 6 of the Indian Act -
 - (a) for the words "one rupee", the words "two rupees" shall be substituted and
 - (b) at the end the words, figure and letter "unless it falls within the provisions of section 6A" shall be added;
- (xiii) after section 6 of the Indian Act, the following new section shall be inserted, namely: -

"6-A. *Payment of duty on copies, counter-parts or duplicates when that duty has not been paid on the principal or original document.*- (1) Notwithstanding anything contained in section 4 or section 6 or in any other law for the time being in force, the duty chargeable on any of the several instruments employed for completing a transaction of sale, mortgage or settlement other than a principal instrument or on a counter-part, duplicate or copy of any instrument shall, if the principal or original instrument would, when received in the State of Rajasthan, have been chargeable under the Indian Act, as adopted thereto by this Act with a higher rate of duty, be the duty with which the principal or original instrument would have been chargeable under section 19-A unless it is proved that the duty chargeable under the Indian Act as so adapted has been paid -

 - (a) on the principal or original instrument, as the case may be, or
 - (b) in accordance with the provisions of this section.

¹ Substituted and shall be deemed always to have been substituted by section 4(b) and (c) respectively-ibid.

- (2) Notwithstanding anything contained in section 35 or in any other law for the time being in force, no instrument, counter-part, duplicate or copy chargeable with duty under this section shall be received in evidence as properly stamped unless the duty chargeable under this section has been paid thereon:

Provided that a court before which any instrument, counter-part, duplicate or copy is produced shall permit the duty chargeable under this section to be paid thereon and may then receive it in evidence;"

- (xiv) after section 19 of the Indian Act, the following new section shall be inserted, namely: -

"19-A. *Payment of duty on certain instruments liable to increased duty in the State of Rajasthan.*- When any instrument has become chargeable in any part of India other than the State of Rajasthan with duty under the Indian Act or under any other law for the time being in force in such part and thereafter becomes chargeable with a higher rate of duty in the State of Rajasthan under the Indian Act as adapted to that State,-

- (i) the amount of duty chargeable on such instrument shall be the amount chargeable on it under the Indian Act as so adopted less the amount of duty, if any, already paid on it in India; and
- (ii) in addition to the stamps, if any already affixed thereto, such instrument shall be stamped with the stamp necessary for the payment of the amount of duty chargeable on it under clause (i) in the same manner and at the same time and by the same persons as though such instrument were an instrument received in India for the first time when it became chargeable with the higher duty;"

- (xv) in the proviso to sub-section (4) of section 28 of the Indian Act, for the words "one rupee", the words "two rupees" shall be substituted;

- (xvi) after section 48 of the Indian Act, the following new section shall be inserted, namely:-

"48-A. *Validity of certificate or endorsement in respect of instruments for which higher rate of duty is payable.*- Notwithstanding anything contained in the Indian Act, no certificate or endorsement thereunder in respect of an instrument chargeable in the State of Rajasthan with a higher rate of duty under the Indian Act as adapted to that State shall be received in evidence or be in any way valid in respect of the payment of duty on such instrument unless the duty chargeable at the rates provided in the Indian Act as so adapted has been paid on such instrument;"

- (xvii) in section 57 of the Indian Act -
 - (a) after the words "opinion thereon" the words "to the High Court for the State of Rajasthan" shall be inserted, and
 - (b) clauses (a) to (g) shall be omitted;
- (xviii) in section 73 of the Indian Act, for the words "any person" the words "any officer whose duty it is to see that proper duty has been paid or any other person" shall be substituted;
- (xix) at the beginning of section 77 of the Indian Act, the words "Except for the provisions as to copies contained in section 6-A", shall be inserted;
- (xx) Schedule I of the Indian Act shall, in so far as it relates to instruments and matters specified in the Second Schedule to this Act, be replaced by the latter Schedule; and
- (xxi) in relation to other matters within the competence of the State Legislature, Schedule I of the Indian Act shall apply."

Section 5.- Omit the whole.

Section 6.- Omit the whole.

Section 7.- Omit the whole.

The Second Schedule.- (1) In column 2 of article 1, for the words "two annas", substitute "fifteen naye paise".

(2) In column 2 of article 5 -

(a) for the words "four annas" appearing opposite clause (a), substitute "twenty-five naye paise"; and

(b) for the words "one and a half anna" appearing opposite clause (b), substitute "fifteen naye paise".

(3) In column 2 of article 6, for words "three annas", "eight annas", "twelve annas", "one rupee four annas" and "one rupee eight annas" appearing opposite clause (a), substitute the words "twenty naye paise", "fifty naye paise", "seventy-five naye paise", "one rupee and twenty-five paise" and "one rupee and fifty naye paise", respectively.

(4) In column 1 of article 10 for "section 26 of the Indian Companies Act, 1913", substitute "section 26 of the Companies Act, 1955".

(5) In column 2 of article 15 for the words "three annas", "six annas", "twelve annas", "one rupee eight annas", "two rupees four annas" and "three rupees twelve annas", substitute "twenty naye paise", "forty naye paise", "seventy-five naye paise", "one rupee and fifty naye paise", "two rupees and twenty-five naye paise" and "three rupees and seventy-five naye paise", respectively.

(6) In column 2 of article 17 substitute "seven rupees and fifty naye paise" for "seven rupees eight annas."

(7) In column 2 of article 18 -

- (a) for "four annas" appearing opposite clause (a), substitute "twenty-five naye paise". and
- (b) for "eight annas" appearing opposite clause (b). substitute "fifty naye paise".

(8) Omit article 19.

(9) In column 2 of article 24 -

- (a) for "twelve annas", appearing opposite clause (i), substitute "seventy-five naye paise", and
- (b) for "one rupee eight annas" appearing opposite clause (ii), substitute "one rupee and fifty naye paise".

(10) In column 2 of article 28, substitute "fifteen naye paise" for "two annas".

(11) Omit article 30.

(12) In column 1 of article 39 -

- (a) for "Section 17 of the Indian Companies Act, 1913", substitute "section 26 of the Companies Act, 1955", and
- (b) for "section 26 of the Indian Companies Act, 1913", substitute "section 25 of the Companies Act, 1955".

(13) In column 2 of article 41 -

- (a) for "two annas" occurring twice opposite clause (a), substitute "fifteen naye paise", and
- (b) for "three annas" occurring twice opposite clause (b), substitute "twenty naye paise".

- (14) In column 2 of article 43 -
- (a) for "four annas" appearing opposite clause (a) substitute "twenty-five naye paise", and
 - (b) for "one and a half anna" appearing opposite clause (b), substitute "fifteen naye paise",
- (15) In column 2 of article 48, for the words "seven rupees eight annas" appearing opposite clause (c), substitute "seven rupees and fifty naye paise."
- (16) Omit article 59.
- (17) In article 61, for the words "seven rupees eight annas" wherever occurring substitute the words "seven rupees and fifty naye paise".
- (18) Omit article 62.
- (19) In column 2 of article 65, for "six annas", substitute "forty naye paise".

The Third Schedule.- Insert the following new schedule:-

"The Third Schedule

[See clause (vii) of section 3]

<i>Sums of money in terms of old coinage</i>	<i>Corresponding sums of money in terms of decimal coinage</i>
One anna	ten naye paise
One and a half anna	Fifteen naye paise
Two annas	fifteen naye paise
three annas	twenty naye paise
four annas	twenty-five paise
eight annas	fifty naye paise