GOVERNMENT OF PUDUCHERRY

REVENUE DEPARTMENT

No. 6705/77-C.

Puducherry, the 17th March 1980. **NOTIFICATION**

G.S.R. No. 4-In exercise of the powers conferred by section 70 of the Puducherry Court-Fees and Suits Valuation Act, 1972 (No. 6 of 1973) the Lieutenant-Governor, Puducherry hereby make the following rules, namely;-

THE PUDUCHERRY COURT-FEES AND SUITS VALUATION RULES, 1980

1. *Short title, commencement and application*.- (1) These rules may be called the Puducherry Court-Fees and Suits Valuation Rules, 1980.

(3) They shall apply to all classes of judicial stamps.

2. *Definitions*.-In these rules, unless the context otherwise requires,-

(a) 'Act' means the Puducherry Court-Fees and Suits Valuation Act, 1972 (No. 6 of 1973);

(b) "Chief Ministerial Officer" means the Superintendent, Tahsildar/Deputy Tahsildar nominated by the Presiding Officer of the court concerned to perform the functions of Chief Ministerial Officer under these rules;

(c) 'Deputy Collector' means the Sub/Assistant/Deputy Collector (Revenue) of Puducherry, Karaikal, Mahe and Yanam regions and includes any other officer appointed by the Government by notification in the official gazette to exercise the powers to perform the functions of the Deputy Collector under these rules;

(d) 'Form' means a form appended to these rules;

(e) 'Section' means a section of the Act;

(f) 'Superintendent of Stamps' means the Pay and Accounts Officer, Puducherry;

(g) 'Assistant Superintendent of Stamps' means, any officer appointed by the Government to be the Assistant Superintendent of Stamps.

3. *Process Fees*.-(l) The fees chargeable for serving and executing processes issued by the Collector and by Revenue Courts in the Union territory of Puducherry shall be as specified in the Schedule below :-

Schedule of process fees

Name of process (1)		Amount leviable (2)
		Rs. P.
I. For each summons or notice-		
(a) when sent by registered post for each defendant, respondent or witness	..	2.25
(b) when served by any Officer of Court or sent by post to any other Court for service-		
(i) on a defendant, respondent or witness		2.25
(ii) on every additional defendant, respondent or witness residing in the same revenue village if the process be applied for at the same time	..	1.15

(c) when handed over to a party for service on a witness or witnesses

One-half of the fee specified under clause (a) supra.

Explanation I.- In cases in which there are several minor defendants or respondents, represented by a single guardian there shall be a single service upon such guardian and only one fee shall be chargeable therefor.

Explanation II.-When a process under clause (a) or (b) supra is to be sent to any country outside India by Air Mail, the amount of fee leviable shall be 75 paise plus actual postal charges which shall be deposited by the party in the shape of postal stamps.

II. For every warrant-

	Rs. P.
(a) of arrest in respect of every person to be arrested ..	4.50
(d) of delivery of possession in respect of every such warrant ..	
(b) of attachment in respect of every such warrant ..	
(c) of sale in respect of every such warrant ..	4.50

with additional fee for the service of every officer including a Revenue Officer, entrusted with the warrant for each day after the second day beginning with the day on which the warrant was issued .. 1.50 III. For proclamation, injunction or order and every process not otherwise provided for .. 4.50 (An additional fee being leviable after the second day as mentioned under item II above.)

Explanation : If the process is not executed, no further fee for re-issue shall be levied.

IV. In respect of sales, a fee by way of poundage on the purchase money calculated at 6% (six per cent) upto Rs. 1,000 and 3% (Three per cent), above Rs. 1,000.

Explanation I .- For processes applied for and ordered to be executed as emergent, the fee will be the ordinary fee and half as much again.

Explanation II.- Each process should be paid for according to the time which it really occupies, The party must not be charged for time occupied in serving processes other than his own, but he must pay for all the days, which his own process or processes would have occupied, if it or they had alone been entrusted to the server. When one applicant puts in several processes to be executed at the same time in the same locality, the charge for any additional days occupied on account of such processes may be distributed over them.

Explanation III.- (1) The additional fees to be levied under items II and III of the above Schedule for each day after the second shall ordinarily be collected in advance, the journey being calculated at the rate of 48 kilometres a day.

(2) In every case in which application is made to a Court for the issue of process beyond the jurisdiction of the Court, there shall be levied the fee that would be leviable for the issue of such process in the Court to which the application is made.

(3) The fee levied under this rule must be paid in Court-Fee labels of the proper amount, to be affixed to the application; such labels shall be punched by the officer appointed to receive the application by the Presiding Officer of the Court, who will endorse a note on the process tha ue thereof has been levied.

***[**3A. *Purchase and use of court fee stamps*.- The court fee stamps purchased in the Union territory of Puducherry shall alone be used for the payment of all fees chargeable under the Act.**]**

4. *Refund of process fees*.- (1) When more than the amount required for the service of process is deposited or when issue of process becomes unnecessary after deposit, the courts are authorised to refund the amount of the surplus fees in money and to charge the same to the contingent fund.

(2) The refund of process service fees should be treated as refund of Stamp Revenue and debited to “030-Refunds-B. Stamps-Judicial- Court-fees realised in Stamps”.

Form I appended to these rules. A refund shall, in the first instance, be made from the permanent advance and shall be recouped by means of contingent bills, headed "Refund of Process Fees" drawn on the Treasury at the end of the month. The refund vouchers in the form prescribed should be attached to the contingent bills even when they are for a sum of Rs. 10 and less, and the vouchers should, on no account, be cancelled or destroyed as in the case of sub-vouchers for ordinary contingencies. The officer sanctioning a refund should, at the time of signing the refund order exercise the necessary check by comparing the voucher with the entries in the register maintained in the Court.

* Inserted vide Notification published in E.G. Pt. II No. 36 dt. 03-08-2010.

(4) The applications for refund of process-fees shall be made before the expiry of six months from the date on which the process fees were paid into court; on applications made thereafter a penalty of six paise in the rupee or a fraction thereof of a rupee shall be levied when making the refund.

5. *Presentation of application for issue of process and procedure thereafter* -(I) All applications for the issue of processes, except those for the issue of emergent processes, whether money is deposited with them or not, and except those (accompanied with processes prepared or not) presented alongwith the petition, memorandum of appeal, cross objection or application to the Chief Ministerial Officer shall be presented to the clerk dealing with the subject who shall enter them in a register in

Form 2. Where money is deposited, it shall be paid to the cashier of the department who shall grant a receipt to the party, out of his receipt book in Form 3. He shall maintain as many receipt books and as many registers, as there are Courts whose processes are served by him.

Form 4 by the clerk-in-charge of the records of the proceeding to which the process applications relate and, prepare the processes in the order of receipt of applications and give them general numbers and enter them in Form 5.

(3) Applications for the issue of emergent processes shall be made direct to the Court concerned and the Court ordering the issue of such processes may direct one of its own officers to receive the process memoranda direct from the party or his pleader. The process shall then be prepared urgently under the supervision of the Chief Ministerial Officer of that Court, and the process memoranda with the process shall then be entered, in the register in

(4) Application for issue of processes (accompanied with processes prepared or not) presented alongwith the petition, memorandum of appeal, cross-objection or application shall, after the petition, memorandum of appeal, cross-objection or application has been admitted, be entered in the register in

(5) He shall thereupon arrange for the distribution of the processes, and, after the necessary entries have been made in the register in

Form 6, shall deliver them to the several process-servers. No process shall be entrusted to a process-server, unless he has returned all the processes entrusted to him previously except under the order of the Presiding Officer. As far as possible, all processes, other than warrants of arrest, for persons residing in the same neighbourhood, shall be served by one process-server and not by several, whether issued by the same Court or by different Courts.

Form 5 shall be closed, the balance of cash under the heads 'for processes' and 'for refunds' shall be separately shown. The number of processes distributed during the day shall also be shown in the register in Form 5. Details showing the balance of cash under respective heads also be shown in the said Register.

6. *Procedure in case of arrest or seizure of movable properly*:- When any person has been arrested or movable property seized, by a process-server under a warrant issued by the Court, the process-server shall forthwith bring such person or property and deliver him or it to the Court.

7. *Execution of emergent processes*.-The Presiding Officer of any Revenue Court or the Collector as the case may be, may for any sufficient reason, at any hour of the day, order the emergent execution of any process. It shall be the duty of the clerk-in-charge, on receiving such processes, to make immediate arrangements for the execution of such processes.

8. *Expeditious execution of processes*.- All processes marked as emergent shall be issued and executed without any delay. All other processes shall be issued for execution as expeditiously as possible and in any case within four days of the date on which they are made ready.

9. *Exemption from process fee*.-No fees shall be levied on processes issued upon complaints by public servants or officers or servants of a Railway Administration acting in their official capacity.

10. *The remuneration to persons employed*.-The process shall ordinarily be served by the Peons of the Court or Talayaries and no remuneration shall be paid to them except the T.A./D.A. to which they are entitled as per Central Civil Services Rules. In case, persons from outside the Department are to be employed in emergent eases, they shall be paid remuneration on the following scale:-

(i) Rupees two per day for process other than warrants.

(ii) Rupees three per day for warrants.

11. *Fixing number of persons necessary for service and execution*.- The Collector/Revenue Court shall fix the number of persons required for service of processes according to the needs.

12. C*onditions and procedures in the supply of stamps to be used under the Act*.- (1) The General Stamp Office will be in Puducherry and under the charge of the Superintendent of Stamps.

(2) The stamp depot in the General Stamp Office, Puducherry will be in charge of the Assistant Superintendent of Stamps, Puducherry. He shall maintain sufficient stock of the stamps referred to in sub-rule (3) of rule 1.

(3) The Assistant Superintendent of Stamps shall either personally count or cause to be counted in his presence in detail immediately on receipt of stamps from the Controller of Stamps, verify the stamps with reference to the invoices and return the original duly signed and acknowledging their receipt after the supply has been duly taken into account in the stock books, and retain the duplicates for record in his office. He shall also observe the detailed procedure for supply and distribution of stamps prescribed in this behalf in these rules.

(4) Stamps found unfit for issue whether at the time of their receipt or subsequently owing to faulty manufacture shall, as soon as their unfitness is discovered, be sent to the Controller of Stamps for replacement free cost. Stamps found unfit for issue owing to

causes, other than faulty manufacture, shall be disposed of in accordance with the procedure prescribed in these rules.

(5) Every treasury/sub-treasury shall be a local depot for the custody and sale of the stamps referred to in sub-rule (3) of rule 1 and shall maintain a reserve stock of stamps not less than the probable consumption of four months, in addition to the stock required for a similar period. The stamps for the local depots will be supplied by the Assistant Superintendent of Stamps.

(6) (a) As soon as possible after the arrival of the supply of stamps from the Central Stamp Store/General Stamp Depot, the Assistant Superintendent of Stamps, Puducherry/Officer-in-charge shall personally examine the outward appearance of the boxes or packets and satisfy himself that they bear no marks of tampering. He shall either personally count or cause to be counted in his presence in detail the contents of all boxes or packets containing stamps of higher denominations (i.e.) labels and stamps of the individual value of Rs. 25 or over. In the case of stamps of lower denominations, 10 per cent of the boxes shall be opened, and the stamps contained therein counted or caused to be counted in detail as aforesaid. If the percentage opened are all found to be correct, the remainder may be left with seals unbroken to be counted as they are required on being given out from double-lock.

(b) The boxes or packets shall invariably be placed immediately on arrival in the strong room of the treasury and then opened one at a time, in the presence of the officer, who must be present all the time the boxes or packets are being opened, and their, contents examined and counted. In no case must a second packet or box be opened until the contents of the first have been completely examined and verified and placed in the proper receptacles. The number and value of stamps received shall be compared by the Assistant Superintendent of Stamps/Officer-in-charge with the invoice submitted, and a receipt shall be sent not later than seven days after the arrival of stamps to the officer who sent the stamps. The officer is responsible and shall satisfy himself as to the number of stamps received before signing the receipt and shall see that the supply of stamps has been duly taken into account in the stock books. The inside wrappers of packets of stamps, which bear the initials of the officer through whose hands the packets passed before issue from the Central Stamp Store/General Stamp Depot, shall invariably be preserved till the whole contents of the packets have been examined and found correct.

(7) The Assistant Superintendent of Stamps/Officer-in-charge shall send a special report to the Superintendent of Stamps/Assistant Superintendent of Stamps when excesses or shortages are discovered in packets of stamps received by him in accordance with the instructions issued from time to time. The report shall contain full particulars in regard to packages in which the excesses or shortages are found.

(8) Stamps found unfit for issue whether at the time of their receipt or subsequently owing to faulty manufacture, shall, as soon as their unfitness is discovered, be sent to the Controller of Stamps, Nasik Road, for replacement free of cost. All stamps found unfit for issue at the time of their receipt owing to causes other than faulty manufacture. such as, stamps sticking together, or becoming damaged in transit, or found damaged in stock at any time after receipt, shall be destroyed by or under the orders of the Superintendent of Stamps in respect of the Stamps in his custody, and their value written off the accounts upto the value of Rs. 300 each time, if the value of the stamps to be destroyed exceeds Rs. 300, the sanction of the Government shall be obtained for their

destruction and for writing off of their value. The necessary entries on account of the above should be made in the plus and minus memoranda of stamps.

(9) If any loss is caused to the Government through the negligence of Government servants, the question of enforcing pecuniary liability against such Government servants shall always be considered as well as other form of disciplinary action.

(10) All stamps spoiled, damaged or unused, admitted for refund or renewal and cancelled in accordance with the provisions of the Act and unclaimed stamps shall be destroyed monthly in the local depots as provided in sub-rule (11). With regard to other, unused stamps received from the public or from local depots by the Superintendent of Stamps, the Superintendent of Stamps, shall decide with reference to their condition, whether they shall be re-issued or destroyed.

(11) The stamps to be destroyed shall be entered in the registers prescribed for the purpose and shall be kept in safe custody till they are actually destroyed. The entries in the registers shall be verified with the stocks of stamps taken out for destruction by the officer-in-charge of the General Stamp Depot/local depot, and the stamps shall be burnt monthly in the immediate presence of the Assistant Superintendent of Stamps at Puducherry and in the presence of the Administrators, Karaikal, Mahe and Yanam as the case may be. A certificate shall be, recorded in the register by the officer concerned to the effect that the stamps detailed therein and to the extent of the value were destroyed and burnt in his presence. A copy of the certificate of destruction shall be sent to the Superintendent of Stamps and Resident Audit Office, Puducherry on or before the 6th of every month, along with the monthly plus and minus memoranda of stamps.

(12) Necessary entries on account of the destruction of stamps shall be shown in the monthly plus and minus memoranda of stamps sent to the Pay and Accounts Officer and the Superintendent of Stamps, and in the stock register and monthly accounts of the depots. The discrepancies found between the plus and minus memoranda of stamps and the treasury accounts shall be reconciled by the Pay and Accounts Officer, in direct communication with the officers concerned.

(13) (a) Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock in the presence of the Assistant Superintendent of Stamps/officer in-charge, arranged in parcels and packets containing known quantities, the amount and the value of each denomination being entered at the same time in a register maintained to show the receipts and issues to and from the store under the double- lock. These entries shall be checked by the Assistant Superintendent of Stamps/officer-in-charge at the time when the stamps are deposited, and the correctness of the arithmetical calculations of additions to the balance, as well as of the values compared with the quantities shall be verified, and initialled by him at the time.

(b) The register shall then be placed with the stamps in the double-lock receptacles and shall not be renewed therefrom, nor shall any entries be allowed to be made therein, except in the presence of the Assistant Superintendent of Stamps/officer-in-charge. The stock shall be carefully examined and dried when necessary and the place where they are stored shall always be kept properly dry. The sheets shall as far as possible be kept face to face and never back to back.

(c) In all cases where stamp registers have to be checked, actual check of quantities against values is a very important one; the correctness of the calculations of value must be tested in detail either by actual multiplication or by the use of correctly prepared tables and this check shall never be omitted. This remark applies also to such of the following rules as prescribed a check of this kind. It is not necessary that complete checking shall be done by the officer himself. It will be sufficient if the officer personally checks 10 per cent of the

entries in each class of stamps, leaving the remaining entries in each class to be checked by a subordinate under his supervision.

13. *Manner in which the accounts of stamps used under the Act shall be kept.*- (1) The Treasury Officer or sub-Treasury and such other officers as the Chief Controlling Revenue Authority may appoint, shall be ex-officio vendors in each local depot. Such persons as may be licensed by the Chief Controlling Revenue Authority or other officers empowered by the Chief Controlling Revenue Authority or the Government to grant licences, shall be licensed vendors. Ex-officio vendors shall sell only such stamps as they may be directed to sell by Chief Controlling Revenue Authority or the Government. Licensed vendors shall sell only such stamps as are indicated in their licences. Sales to the public or to licensed vendors shall not be made direct from the store under double-lock, such sales being made by the ex-officio vendor from the supply entrusted to him for this purpose, to be kept by him under single-lock as prescribed in the following rules.

(2) The stock of stamps to be left with the Treasury Officer or Sub-Treasury Officer to be kept by him under a single-lock shall be limited to a week's supply. He shall maintain a register, which will be in the English language, of receipts and issues from single-lock, in the same form as the double-lock register and at the beginning of each week, he will prepare an indent for the quantity required during the week in a form showing the balances in his hands, an average week's consumption and the quantity required. When this indent is presented to the Treasury Officer/Sub-Treasury Officer he will examine the single-lock register, and check the correctness of the arithmetical calculations made therein. If he approves the indent, he shall then give out the quantity required from the store under double-lock, check the correctness of the entries made in the double lock register, see that they correspond with those made in the single-lock register, initial both the registers, and return the double-lock register to the double-lock store. The same procedure shall ordinarily be followed, when stamps are issued from double-lock at any intermediate date, but when it is necessary to make issue more than once in one day, the prescribed checks need be applied at each time of issue, only to the particular description of stamps given out from double-lock. There shall be bi-monthly verification of the balance of stamps in the hands of the ex-officio vendors unless the Government desire that such verifications should be more frequent (e.g.) on every day on which stamps are issued to the stamp vendors from the double-lock.

(3) From the stock so made over to his charge and kept by him under single-lock, the ex-officio vendor shall sell stamps to the public and to licensed vendors for cash. He shall maintain a single-lock register in the same

form mentioned in sub-rule 13(a) of rule 12 in English language entering therein both in quantities and value, the receipts from double-lock, the daily sales and the balance in his hands of each denomination at the end of each day.

(4) The account of the daily sales shall be inspected and the correctness of the calculations shown therein checked every day by the officer-in-charge of the depot. This will be checked periodically by the Superintendent of Stamps/Assistant Superintendent of Stamps during local inspections.

(5) Indents and challans from parties requiring stamps shall be first presented to the ex-officio vendor, and the indents shall not be allowed to go to the cashier until the money has been actually paid into the treasury.

14. *Procedure for regulating sale of stamps under the Act etc*.- (1) Every ex-officio vendor selling stamps to any person who is not a licensed vendor shall, with his own hand, write on the face of every stamp paper which he sells, just below the stamp impression, a serial number as determined by the orders of the Chief Controlling Revenue Authority or Government, the date of sale, the name and residence of the purchaser, and if the stamp is purchased for the use of any person other than the person who tenders the money for it, the name and residence of such other person also and value of the stamp in full, in words and his own ordinary signature. The ex-officio vendor will obtain from the purchaser, for this purpose, a written statement containing the above particulars duly signed by the purchaser. At the same time, he shall make corresponding entries in a register to be kept by him in such form as the Chief Controlling Revenue Authority or Government may fix. Any such vendor, who shall knowingly make a false endorsement on the stamp sold, or a false entry in his register, renders himself liable to prosecution under the Indian Penal Code.

NOTE :-There is no objection to the use of a stamp by a person who has purchased it through another, though the name of the person who paid the money to the vendor alone appears on the stamp.

(2) Every ex-officio vendor shall, without delay, deliver any stamp which he has in his possession for sale on demand by any person tendering the value in any currency which would be accepted on behalf of the Government.

(3) No ex-officio vendor shall sell any stamps, the use of which has been ordered by competent authority to be discontinued.

(4) Every ex-officio vendor shall keep and render such accounts as may be prescribed by the Chief Controlling Revenue Authority or Government and shall allow the Superintendent of Stamps or any Officer duly authorised by him or by the Chief Controlling Revenue Authority or by the Government at any time to inspect such accounts and the register which he is required to keep under sub-rule (1) and to examine the stock of stamps in his possession.

(5) Every ex-officio vendor shall, at any time, on the demand of the Superintendent of Stamps or Chief Controlling Revenue Authority or Government deliver up all stamps remaining in his possession.

(6) When application for an impressed sheet of a particular value is made to a Treasury Officer or Sub-Treasury Officer, he shall, if possible, issue a single sheet of that particular value. If a single sheet is not available, he shall issue the fewest possible sheets that will amount to the required value.

(7) When, however, the value of the stamp, paper applied for is higher than the highest value of stamp which the vendor is authorised to sell, such vendor not attempt to supply such stamp by the sale of a number of stamped sheets he is authorised to sell.

(8) No ex-officio vendor shall purchase stamps at a discount nor any ex-officio vendor be allowed a discount on his sales. Special remuneration is to be given to official vendors in very exceptional cases only.

(9) (a) The Chief Controlling Revenue Authority is empowered at his discretion to create posts of licensed vendors for the sale of stamps.

(b) While creating posts of licensed vendors he shall fix the places where the licensed vendors are to sell stamps. Such places shall be clearly specified and be of strictly limited extend such as a building or a compound and shall not be such as to interfere with any of the existing licensed vendors.

(c) The number of non-official licensed vendors in each region shall ordinarily be at least one for every 20,000 of the population but while creating new posts, regard shall be had to the public convenience, the commission earned by existing licensed vendors in the locality and other relevant factors.

(10) (a) The Deputy Collectors are empowered to make appointments of licensed vendors in existing posts which are permanently or temporarily vacant and in newly created post. They are also empowered to grant leave to licensed vendors and to fill up temporary vacancies caused by the grant of such leave. No licensed vendors shall be granted exceeding three months at a time. If a licensed vendor is continuously absent for over one year, his licence shall be liable to be cancelled. The Deputy Collectors are empowered to issue licences for the sale of stamps to persons appointed by them as licensed vendors. They may alter the place of sale for a vendor i.e. transfer him by cancelling his existing licence for sufficient reasons and licence him afresh for another place of sale after giving him an opportunity to make his representations.

(b) Whenever the post of licensed vendor falls vacant the Deputy Collector shall notify the fact of such vacancy by affixing a copy of notification in the notice boards of their offices, the Revenue Offices and the Municipal Office concerned inviting applications for filling up the post, within, a reasonable time fixed by them, the applications received shall be considered and the candidates interviewed and the best suitable person selected for appointment following the rules of preference specified in clause (c).

(c) While selecting persons for appointment as licensed vendors the factors to be taken into consideration shall include residence in the locality, previous experience, good health, adequate education and solvency.

(11) Every licence granted to the vendor shall be in the form appended to this rule and shall specify the name of the licensee the description of stamps that can be sold under the licence, the place of sale, and such other matters as may be necessary. It shall be signed by the concerned appointing authority. Every licence granted is revocable at any time by the authority, who granted it for breach of conditions or disobedience of rules or any other valid reason. No such order shall be passed by that authority without giving an opportunity to the persons affected to make his representation within a reasonable time.

(12) (a) Appointment of licensed vendors made by the Deputy Collector shall not ordinarily be interfered with by the Chief Controlling Revenue Authority unless the persons selected are clearly unsuitable or unless some one with an obviously superior claim has been overlooked. Any person aggrieved by an order of appointment or punishment of a licensed vendor may within 30 days from the date of the order appeal against that order to the Chief Controlling Revenue Authority. Against an appellate order

passed by the Chief Controlling Revenue Authority, the Government may entertain a revision petition within 60 days from the date of order. Delays in filing appeals and revisions may be condoned in the event of valid reasons being adduced.

(b) The Chief Controlling Revenue Authority in respect of an order passed by the Deputy Collector and the Government in respect of the order passed by the Chief Controlling Revenue Authority may within 90 days of the date of order call for the records connected with such order either *suo motu* or on a revision petition by any person aggrieved by such order in order to satisfy himself/itself of the legality or the propriety of such order, and may pass such orders as he/it may deem fit.

(c) No order to the prejudice of any person shall be passed by any of the authorities without giving an opportunity to him to make his representation within a reasonable time.

(d) Pending disposal of an appeal or revision petition, the authority concerned shall have the power to stay the execution, or suspend the operation of the order of a subordinate authority.

(13) Licensed vendors shall sell only such nature, category and denomination of stamps and within such geographical limits as are indicated in their licences.

(14) The stamp vendors shall draw their requirements of stamps on indents only from the nearest depot.

(15) (a) Subject to rule (c) below, every licensed vendor who purchased from Government on payment of ready money, stamps of individual value not exceeding Rs.5 and to the aggregate amount Rs. 5 and upwards shall receive the same, at the rate of discount not exceeding the rate of discount prescribed in this behalf.

(b) Subject to rule (c) below, every licensed vendor who purchases from Government on payment of ready money, stamps of individual value exceeding Rs. 5 but not exceeding Rs. 1,000 shall receive the same at such rate of discount as indicated below :-

Description of stamps		Rate of discount in percentage
(1)		(2)
I. Judicial:		
Adhesive stamps not exceeding in value Re. 1 each	..	1.5
Exceeding Re. 1 but not exceeding Rs. 20	..	1.0
II. Impressed:		
Impressed stamp papers of value not exceeding Rs. 50 each	..	2.0
Exceeding Rs. 50 but not exceeding Rs. 100	..	1.5
Exceeding Rs. 100 but not exceeding Rs. 200	..	0.7
Exceeding Rs. 200 but not exceeding Rs. 1,000	..	0.3
III. Copy stamp paper	..	1.0

(c) No discount shall be given on account of the purchase of any stamp exceeding Rs. 1,000 in value, nor on any stamps applied on material furnished by the purchaser himself nor if there be purchased at one time less than the quantity prescribed by these rules in respect of any class or value of stamps.

Licence to vend stamps

I, Thiru ……. of ……..
do hereby licence Thiru …… son of ……..
……residing at …… to vend stamps of the descriptions mentioned hereunder not exceeding Rs. 100 each in value, at the place specified below in …….
……(Village) in the Commune of ……. in the Region of……
Particulars of place of vendor ……..

Name of the office, if any to which the vendor is attached	..	
Boundaries, if any within which sale can be made	..	
Other conditions, if any.	..	
Description of stamps	..	……
		……

Date:

Place: *Signature and designation of officer.*

Seal

(16) (a) Every licensed vendor shall at all times, maintain in a conspicuous position outside the place of sale, a sign-board bearing the name of the vendor with the words 'licensed vendor of stamps' in English and the language of the region. He shall also have in the place of sale, the Acts of the Legislature and their schedules referring to the stamps sold by him together with these rules in English so placed that they can readily be seen and read by purchasers.

(b) Every 1iceised vendor shall, with his own hand, write on the face of every stamp paper which he sells, just below the stamp impression a serial number as determined by the orders of the Chief Controlling Revenue Authority or the Government, the date of sale, the name and residence of the purchaser, and if the stamp is purchased for the use of any person other than the person who tenders the money for it, the name and residence of such other person also and the value of the stamp in full in words and his own ordinary signature, at the same time, he shall make corresponding entries in a register to be kept by him in such form as the Chief Controlling Revenue Authority or Government may prescribe. Any such vendor who shall knowingly make a false

endorsement on the stamp sold, or a false entry in his register renders himself liable to prosecution under the Indian Penal Code:

Provided that in the case of copy stamp papers, the endorsement shall be made on the back.

NOTE :-There is no provision of law which prevents the use of a stamp by a person who has purchased it through another, though the name of the person who paid the money to the vendor alone appears on the stamp.

(c) Every licensed vendor shall, without delay, deliver any stamp which he has in his possession for sale on demand by any person tendering the value in any currency which would be accepted on behalf of Government;

(d) No licensed vendor shall sell any stamps the use of which has been ordered by competent authority to be discontinued.

(e) Every licensed vendor shall keep and render such accounts as may be prescribed by the Government and shall allow the Deputy Collector or the Superintendent of Stamps or any officer duly authorised by them or by the Government at any time to inspect such

accounts and the register which he is required to maintain under rule (b) above and to examine the stock of stamps in his possession.

(f) Every licensed vendor shall at any time on the demand of the Deputy Collector or Superintendent of Stamps or other officer duly authorised by them or by the Government deliver up all stamps remaining in his possession and if such stamps have been paid for, shall receive back the value thereof less any discount which may have been allowed.

NOTE :- Revenue Officers and Tahsildars are empowered under this rule, to call on stamp vendors to deliver up stamps remaining in their possession.

(g) When application for an impressed sheet of a particular value is made to a stamp vendor, he shall, if possible, issue a single sheet of that particular value. If single sheet is not available he shall issue the fewest possible sheets that will amount to the required value.

(h) When, however, the value of the stamp paper applied for is higher than the highest value of stamp which the vendor is authorised to sell, such vendor shall not attempt to supply such stamp by the sale of a number of the stamped sheets he is authorised to sell.

NOTE :-All officers presiding over Civil Courts are requested to bring to the notice of the Deputy Collector and Superintendent of Stamps cases which may come to their notice of infringement of sub- rule (16) (h) prohibiting a licensed vendor from attempting to supply a stamp higher in value than the highest he is authorised to sell by the sale of a number of impressed sheets of lower value, They are not expected to hold any enquiry as to whether the rule has been actually infringed or not, but merely to give, information of the cases to the above officers with particulars such as the serial numbers of the stamps, their value, date of their sale, and name of vendor and purchaser appearing on the stamps themselves.

15. *Procedure for using stamps for denoting any fee chargeable under the Act*.-(l) When, in the case of fees amounting to less than Rs. 25 the amount can be denoted by a single adhesive stamp, such fee shall be denoted by a single adhesive stamp of the required value. But if the amount cannot be denoted by a single adhesive stamp or if a single adhesive stamp of the required value is not available, the next lower value available shall be used and the deficiency shall be made up by the use of one or more additional adhesive stamps of the next lower values, which may be required to take up the exact amount of the fee.

(2) When, in the case of fees, amounting to or exceeding Rs. 25 the amount can be denoted by a single impressed stamps, the fee shall be denoted by a single impressed stamp of the required value. But if the amount cannot be denoted by a single impressed stamp, or if a single impressed stamp of the required value is not available, an impressed stamp of the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional impressed stamps of the next lower values available which may be required to make up the exact amount of the fee in combination with adhesive stamps to make up fractions of less than Rs. 25.

(3) Any adhesive stamps which may be used under the foregoing sub-rule (2) shall be affixed to the impressed stamp of the highest value employed in denoting the fee.

(4) When two or more impressed stamps are used to make up the amount of the fee chargeable under the Puducherry Court-Fees and Suits Valuation Act, 1972, a portion of the subject matter shall ordinarily be written on each stamped sheet. Where this is impracticable or seriously inconvenient, the document shall be written on one or more sheets bearing impressed stamps of the highest value, and the remaining stamps shall be

punched and cancelled by the Court or its Chief Ministerial Officer and attached to the documents and a certificate being recorded by the Court or its Chief Ministerial Officer on the face of the first sheet of the document to the effect that the full court-fee (viz. Rs.) has been paid in stamps. The writing on each stamped sheet shall be attested by the signature of the person or persons executing the documents.

(5) When one or more impressed stamps used to denote a fee are found insufficient to admit of the entire document being written on the side of the paper which bears the stamp, so much plain paper may be joined thereto as may be necessary for the complete writing of the documents, and the writing on the impressed stamps and on the plain paper shall be attested by the signature of the person or persons executing the document.

(6) In the blank space left in the adhesive stamps, the vendor shall insert the name of the purchaser, the date of sale and his own ordinary signature.

16. *The circumstances under which stamps are considered damaged etc., and the manner and circumstances under which the allowance for used, damaged and spoiled stamps is to be made*:- (1) The Collector may on application made to him and of he is satisfied as to the facts, make allowance for impressed court-fee stamps spoiled in the cases hereinafter mentioned, namely:-

(a) the stamp on any paper inadvertently and undersignedly spoiled, obliterated or by error in writing or by any other means rendered unfit for the purpose for which it is intended;

(b) the stamp on any paper which is written out wholly or in partly but which is not signed by any person;

(c) the stamp used on any paper/document which-

(i) has been afterwards found to be absolutely void in law, from the beginning;

(ii) has been afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended;

(2) Where any person has inadvertently used court-fee stamp of greater value than was necessary or has inadvertently used any stamp for a document not chargeable with any court-fee; the Collector may, on application made within six months after the date of the document or if it is not dated, within six months after signing thereof by the person by whom it was signed allow as spoiled the stamp so misused;

(3) When any person is possessed of two or more (or in the case of denomination below Rs. 5 four or more) court-fee adhesive stamps which have never been detached from each other and for which he has no immediate use, the Collector shall on application, repay to him the value of such stamps in money, deducting five paise in the rupee upon such person delivering up the same to be cancelled and proving to the Collector’s satisfaction that they were purchased by him with a bona fide intention to use them, that he has paid the full price thereof; and that they were so purchased or, in the case of impressed court-fee stamps, so purchased, spoiled or rendered useless, within a period of six months preceding the date on which they are so delivered:

Provided that the Collector may in special cases, allow refunds when application is made within one year from the date of purchase of the stamps or also in the case of impressed court-fee stamps within one year from the date on which the stamps were spoiled or rendered useless.

(4) When a licensed vendor surrenders his licence or dies, the collector may, at his discretion, if he considers that the circumstances justify the application, repay to him or his representatives, as the case may be, the value of stamps not spoiled or rendered unfit for use, returned into the General al Depot, as the case may be,

deducting five paise in the rupee; or he may issue stamps of other values in exchange, provided that, in the case of adhesive court-fee stamps their value may not be refunded, nor stamps of other values issued in exchange, unless in cases where the value of each adhesive stamp is not less than Rs. 5 there are at least two such stamps which have never been detached from each other; and in cases where the value of each adhesive stamp is less than Rs. 5 unless there are at least four such stamps which have never been detached from each other.

(5) When adhesive stamps are attached to impressed sheets of court-fee stamps, such stamps should be regarded as impressed stamps for the purpose of refund under these rules.

(6) Where allowance is made in this rule for damaged or spoiled stamps, or where fee already paid is directed to be refunded to any person or by an order of Court, the Collector may, on the application of the person concerned, pay to him the amount of fee or where damaged or spoiled stamps are produced, he may, after satisfying himself about their genuineness *give in lieu thereof* the same amount or value in stamps of the same or any other description, or if the applicant so desires, the same amount or value in money provided that in all cases where money is paid in cash, deduction shall be made of five paise for each rupee or fraction thereof. No such deduction shall however be made where refund is claimed in respect of any fee paid in pursuance of an order of court which has not been varied or reversed in appeal.

(By Order of the Lieutenant-Governor)

M. JANAKIRAMAN,

Deputy Secretary to Government.

FORM No. 1

[See sub-rule (3) of rule 4]

Refund of process fees

Name of Court :

Region :

Head of service chargeable :

1. Refund and Drawbacks-Revenue Refunds-Stamp-Surplus Process Fees.

In whose name credited court	Amount and date of deposit in Documents and Court-fees in which included	Serial number of the item in the Register of	Name of payee as in figures	Amount to be refunded in words as well	Reasons for refund	Serial number in the Register of Refunds
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Certified that this order of refund has been registered as Serial No….. in the Register of Refunds and noted against the original receipt entry in the detailed Register of Documents and Court-fees under my initials, and the signature of the payee has been taken in the Register of Refunds and that no previous order for refund of the same sum has been issued.

Date : *Signature :*

Designation :

Pay Rupees (in words) from the permanent advance and include the same in the contingent bill of the Court.

Received payment.

Claimant's signature : *Presiding Officer.*

High Court, Madras.

Dated :

FORM No. 2

[See rule 5 (1)]

Register

SI. No.	Date	General process number	Nature of process	Amount of money de-posited	Receipt Number & date	Initial of the Cashier	Initial of the Chief Ministerial Officer	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

FORM No. 3

[See rule 5 (1)]

Receipt book for the cash received by the Chief Ministerial Officer / Cashier.

In the Court of .. .. … Book No. .. .. Receipt .. ..

Received Rs. .. .. (Rupees .. .. only) From .. .. for .. .. in Proceedings / Case No. .. .. … .. ...

(By Order)

Chief Ministerial Officer / Cahier.

FORM No. 4
[See rule 5 (2)]

APPLICATION

PLAINT COPIES AND ORIGINAL

Date of receipt By Nazir	General No. of P.S.A.	Receipt by the clerk-in-charge of records or Chief Ministerial Office.		Description	Given to process waiter	
		Initials	Date		Initials	Date
(1)	(2)	(3)	(4)	(5)	(6)	(7)

RECORDS ETC.	Date on which processes prepared in	Initial of Nazir
Receipt by the clerk-in-charge of records		
	Initials	Date
courts excluded from the operation of the rules are handed over to Nazir		
(8)	(9)	(10)	(11)

FORM No. 5

[See rule 5 (3)]

Dates	General number of process service application	Court Number of			If defective			Nature of process
		Process of service application	Proceeding	Date of return	Signature of party or pleader	Date of represented		
(1)	(2) (3)	(4)		(5)	(6)	(7)		(8)

Court-fee received	When process made ready	Number of			Number of processes calculated	Number of processes declared emergent	Witness batta etc.	
		Original	Copies	Copies of plaints			Name of depositor or of Court by which sent	Amount Rs. P.
(9)	(10) (11)	(12)	(13)		(14)	(15)	(16)	(17)

Date of despatch	Name of court to which sent or process-server to whom given	Returned with un-expended batta, if any		Date of return of process to Court	Signature of Sarishtadar or Head Clerk	Date of refund to parties	Payee's signature
		Date	Amount				
(18)	(19)	(20)	(21) Rs. P.	(22)	(23)	(24)	(25)

FORM No. 6

[See rule 5 (5)]

Register of application for process

General No. as per Register - B	No. of suit or proceeding	Nature of process	Name of village	Distance in kms.	Despatched Returned	Batta for Witnesses Rs. P.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Signature of process-server or amin	Unexpended batta etc. for refund	Nazir's initial	No. of processes calculated	Manner of service process-server or amin	Explanation of delay, if any
(6)	(9) Rs. P.	(10)	(11)	(12)	(13)