Chapter IV - Instruments Not Duly Stamped

Control examination, impounding, deficit payment, penalty, endorsement, evidence use, recovery and prosecution consequences.

Chapter in 2 Minutes

Classify the instrument and controlling State/UT first. Duty follows legal substance, statutory value, current Schedule, amendments and authorised payment method. Preserve a transaction-date source and evidence pack.

Controlled provision map

Provision	Subject	Status
S. 33	Examination and impounding of instruments	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 34	Special provision as to unstamped receipts	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 35	Instruments not duly stamped inadmissible in evidence, etc.	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 36	Admission of instrument where not to be questioned	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 37	Admission of improperly stamped instruments	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 38	Instruments impounded how dealt with	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 39	Collector power to refund penalty paid under section 38	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 40	Collector power to stamp instruments impounded	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 41	Instruments unduly stamped by accident	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 42	Endorsement after payment under sections 35, 40 or 41	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 43	Prosecution for offence against Stamp-law	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 44	Persons paying duty or penalty may recover same in certain cases	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 45	Power to refund penalty or excess duty in certain cases	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 46	Non-liability for loss of instruments sent under section 38	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 47	Power of payer to stamp bills and promissory notes received unstamped	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED
S. 48	Recovery of duties and penalties	CENTRAL ARCHITECTURE - STATE OVERLAY REQUIRED

Implementation and example

An insufficiently stamped agreement is produced in litigation or arbitration. The original, forum power, impounding route, deficit, penalty, endorsement and subsequent admissibility must be handled without destroying limitation or evidence strategy.

Core controls

1. Classify instrument, State and transaction. 2. Verify rate, market value, exemption and linked documents. 3. Approve duty calculation and lawful payment. 4. Execute and preserve certificate. 5. Manage adjudication, cure, refund and limitation.

Evidence checklist

Official source pack; classification memo; value working; authority; final instrument; e-stamp/franking proof; registration/filing; impounding/refund/appeal record; tax and accounting reconciliation.

Legal-use note

Exact State rate and procedure are not uniform. Verify signed Gazette and transaction-date law.