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No. 4549/2017/1174-ST(I)
Board of Revenue, Punjab
(Taxes Wing)
Lahore, dated 18.08.2017

To

All District Registrars / District Collectors,
in the Punjab

Subject: **IMPOUNDING OF DEFICIENTLY STAMPED INSTRUMENTS**

Kindly refer to the subject noted above.

2. It has been observed with grave concern that instead of impounding of deficiently stamped instruments, same are usually returned to the parties by the Sub-Registrars to make the deficiencies good. This is against the spirit of the Stamp Act, 1899. Practice of returning deficiently stamped instruments to the parties needs to be discontinued forthwith. Sub-Registrars are directed to strictly adhere to the provisions of section 33 of the Stamp Act, 1899 which calls for impounding of all the deficiently stamped instruments and sending the same to the District Collector. The District Collector is authorized to impose penalty upto the ten times of the deficient amount in terms of section 40 of the Stamp Act, 1899.

3. District Collectors are requested to send monthly reports on the enclosed proforma by the 10th of the next month. Details thereof shall be discussed in the monthly meetings of ADC (Revenue) with Member (Taxes).

(Asad Islam Mahni)
Member (Taxes),
Board of Revenue, Punjab.

A copy is forwarded for information and necessary action to:-

- i) All the Additional Deputy Commissioner (Revenue) in the Punjab.
- ii) All the Sub-Registrars in the Punjab.
- iii) Chief Inspector of Stamps, Board of Revenue, Punjab.
- iv) Senior Inspectors of Stamps, Board of Revenue, Punjab.
- v) All the Inspectors of Stamps, Board of Revenue, Punjab.
- vi) All the Auditors in Taxes Wing, Board of Revenue, Punjab.

(vii) PS to MBR (Taxes), Board of Revenue Punjab.

PROFORMA FOR IMPOUNDED INSTRUMENTS

Sr. No.	Name of Office	Impounded by (Name of Officer)	No. of Cases Impounded during the month	Deficiency	Penalty imposed by the District Collector under section 40 of the Stamp Act	Recovery effected	Balance if any