

5

1150

**Urgent**  
**U.M.S**

NO. 4437-2017/ ST(II)  
Board of Revenue, Punjab  
(Stamp Wing)  
Lahore, dated 11/08.2017

To

All the Deputy Commissioners /  
District Registrars in the Punjab.

Subject: **IMPOUNDING OF UNDER STAMPED INSTRUMENTS BY SUB-REGISTRARS.**

Kindly refer to the subject noted above.

It is stated that when a document is presented before the Sub Registrar for registration, it is prime duty of the Sub Registrar to ensure that it is properly stamped. In case, the document produced is not properly stamped, the same is liable to be impounded under section 33 of Stamp Act, 1899.

2. It has been noticed with grave concern that violation of Section 33 of Stamp Act, 1899 is being committed by the Sub Registrars and instead of impounding the insufficiently stamped documents, the same are usually returned to the parties to make up deficiency. This practice is in violation of the provisions of section 33 of the Stamp Act, 1899.

3. You are requested to direct all the Sub Registrars under your control to ensure strict compliance of the provisions of Section 33 of Stamp Act, 1899. They may please be directed to impound all such documents which are insufficiently stamped. District Collectors shall accordingly proceed under the provisions of section 40 of the Act *ibid* who are authorized to impose penalty upto the ten times the deficient amount.

4. It is further requested that monthly consolidated report in respect of documents impounded by all the Sub-Registrars on the enclosed proforma be sent to this office on monthly basis by 10<sup>th</sup> of the succeeding month. Progress in the matter shall also be reviewed during the monthly meetings of Additional Deputy Commissioner (Revenue), with the Member (Taxes).



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

**C.C:-**

1. PS to MBR (Taxes) Board of Revenue, Punjab
2. PA to Secretary (S&C) Board of Revenue, Punjab

PROFORMA FOR INSTRUMENTS IMPOUNDED BY SUB-REGISTRAR

SR. NO	NAME OF OFFICE (Designation)	IMPOUNDED BY (Name of Sub-Registrar)	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

*Man*