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No. 3147-95/1768 -ST. IV.,  
Board of Revenue, Punjab,  
Lahore, dated the 5<sup>th</sup> July, 1995.

From: The Board of Revenue, Punjab

To: All the Sub-Registrars,  
in the Punjab.

Subject: DEPOSIT OF DEFICIENCY OF STAMP DUTY BY  
REGISTERING OFFICERS THROUGH TREASURY  
CHALLANS.

MR. TARIQ SADEED HAFQAN, MEMBER (REVENUE), BOARD OF REVENUE, PUNJAB.

MEMORANDUM.

During the audit and inspection of the offices of the Sub-Registrars it has been observed that where there exists a deficiency of stamp duty on the document at the time of registration by the Sub-Registrar, the deficiency is made good through treasury challans. This practice is void in law. The Sub-Registrar has no option to accept for registration such deficiently stamped deeds as the same is against the law. Attention is hereby invited to Section 17 of Stamp Act, 1899. It is laid down that all instruments chargeable with duty and executed by any person in Pakistan shall be stamped before or at the time of execution. A document which requires to be written on stamped papers, if it is attached with treasury challans showing the amount of deficiency of stamp duty, cannot be said duly stamped. In no case the Sub-Registrar is expected to act upon a deficiently or un-stamped document, unless such document is duly stamped. The only way left for the Sub-Registrar in such cases, is to impound the deficiently stamped document under Section 33 of the Stamp Act, and forward the same to the District Collector who is sole competent authority to recover the deficiency of stamp duty after adjudication.

..... P.T.O. ....

3. In view of the above legal position, all the Sub-Registrars are directed to abandon the illegal practice, instead of accepting treasury challn at the time of registering the documents, they should proceed under the law.

Secretary (Consolidation),  
Board of Revenue, Punjab.

No. 3147-95/1769-ST. IV.,

A copy is forwarded to all the Deputy Commissioners/District Registrars in the Punjab, for information and immediate necessary action.

Secretary (Consolidation),  
Board of Revenue, Punjab.

No. 3147-95/1770-ST. IV.,

A copy is forwarded to all Inspectors of Stamps in the Punjab, for information and immediate compliance.

Secretary (Consolidation),  
Board of Revenue, Punjab.