

INDIAN STAMP ActSection-33 Impounding of documents.(1) Narayan Das vs. Nathuram

There must be a clear intention to produce the document. When a party produce a book in which the said document along with the other documents were found and the court glancing through the book noticed that the other documents were wholly irrelevant to the case before it and the witness has not asked to produce, were insufficiently stamped and impounded the document and ordered them to be sent to the collector for recovery of stamp duty and penalty. but it was held that the court has not been justified in impounding the documents which the witness has not asked to be produced.

(2) Uttamchand vs. Permanand

A court before which a copy of a document has been produced cannot compel the party to produce the original document with a view to impounding it, having received the information that they were not sufficiently stamp. It is open to party to refuse to obey the order of court in this respect.

(3) Emperor vs. Balu Kupayyan

When a magistrate issued a warrant with a view to discovering the register kept by the assused containing the documents not stamped in accordance with the stamp act, and in the course of the search the registers were seized and produced before the megistrate. It was held that the document thus produced, can be impounded as the word 'comes' is sufficiently wide to include documents produced

Section- 36 Admission of document not to be questioned.

Bhupati Nath vs. Basanta Kumar.

The stamps matters are no concerns to the parties and if not withstanding any objection, the trial court admits the document, the matters stop there and the court cannot subsequently order deficiency to be made up and penalty paid or failing that reject document.

STAMP ACT

Section-12 $\Rightarrow$ Method of cancellation of stamp.

(1) Mahadeo vs. Sheoraj Ram Teli

it was held that stamp may be deemed to be effectively cancelled by drawing a line across it.

But in the case of :-

Hafiz Alah Baksh
vs.

Dost Mohammad

It was held that if it was possible to use the stamp inspite of line drawn across it, there is no effectual cancellation.

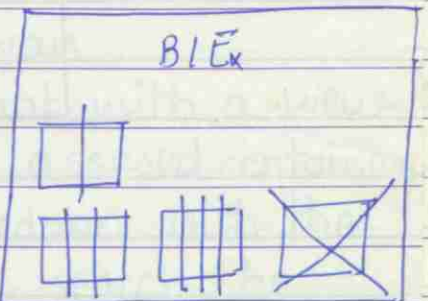
Effective Cancellation is defined :-

Melaram vs. Brijlal

It was held that most effective method of cancellation is drawing of diagonal lines right across the stamp which extends on to the paper of the document.

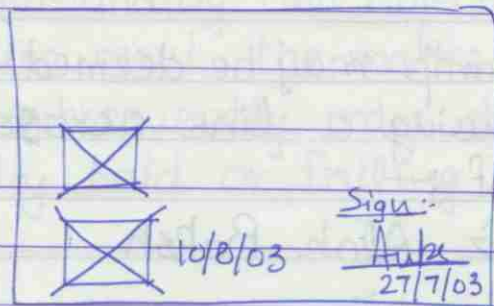
In Tata iron and steel Co.

where one of the four stamps used had a single line drawn across the face of stamp the second had two parell lines and the third has three parell lines and the fourth two lines corssing each other. It was held effective cancellation.



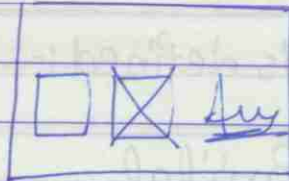
Daya Ram vs. Chandulal

Putting the date across the stamp by a third party on a date subsequent to the date on which bill was drawn, was held to be improper stamping.

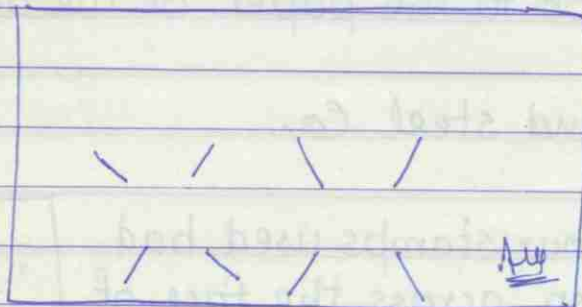


U. Kyau vs. Haridutt.

Crossing of stamp by drawing of lines and signing on adjacent stamp was held improper stamping cancellation.



Mewa Kunvari vs. Bourey.



(Proper Stamping)