Indian Stamp Act, 1899

Section 65 - Penalty for Refusal to Give Receipt, and for Devices to Evade Duty on Receipts

---

Any person who,

(a) being required under section 30 to give a receipt, refuses or neglects to give the same; or

(b) with intent to defraud the Government of any duty, upon a payment of money or delivery of property exceeding twenty rupees in amount or value, gives a receipt for an amount or value not exceeding twenty rupees, or separates or divides the money or property paid or delivered;

shall be punishable with fine which may extend to one hundred rupees.
