Post Office Act, 1898

Section 17 - Postage-stamps to be deemed to be stamps for the purpose of revenue 3

a) [a] The original Section 17 was renumbered as sub-section (1) of that section by the Indian Post Office (Amendment) Act. 1924(16 of 1924), Section 2. [(1)] Postage stamps provided under (section 16) shall be deemed to be stamps issued by Government for the purpose of revenue within the meaning of the Indian Penal Code, and, subject to the other provisions of this Act, shall be used for the prepayment of postage or other sums chargeable under this Act, in respect of postal articles, except where the 3 (b) [b] Substituted for 'Governor-General in Council' by A.O., 1937. [Central Government] directs that prepayment shall be made in some other way. 3 (c) [c] Inserted by the Post Office (Amendment) Act, 1924 (16 of 1924), S. 2. [(2) Where the 3 (b) [b] Substituted for 'Governor-General in Council' by A.O., 1937. [Central Government] has directed that prepayment of postage or other sums chargeable under this Act in respect of postal articles may be made by prepaying the value denoted by the impressions of stamping machines issued under its authority, the impression of any such machine shall likewise be deemed to be a stamp issued by Government for the purpose of revenue, within the meaning of the Indian Penal Code.] CHAPTER 5 : CONDITIONS OF TRANSMISSION OF POSTAL ARTICLES