

Karnataka Stamp Act, 1957

Section 47 - Allowances for Spoiled Stamps

Subject to such rules as may be made by the State Government as to evidence to be required, or the enquiry to be made, the ¹[Deputy Commissioner] may, on application made within the period prescribed in Section 48, and if he is satisfied as to facts, make allowance for impressed stamps spoiled in the cases hereinafter mentioned namely:-

- (a) the stamp on any paper inadvertently and undesignedly spoiled, obliterated or by any error in writing or any other means rendered unfit for the purpose intended before any instrument written thereon is executed by any person;
- (b) the stamp on any document which is written out wholly or in part, but which is not signed or executed by any party thereto;
- (c) the stamp used for an instrument executed by any party thereto which, -
 - (1) has been afterwards found to be absolutely void in law from the beginning;
 - (2) has been afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended;
 - (3) by reason of the death of any person by whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person to execute the same, cannot be completed so as to effect the intended transaction in the form proposed;
 - (4) for want of the execution thereof by some material party and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended;
 - (5) by reason of the refusal of any person to act under the same, or to advance any money intended to be thereby secured, or by the refusal or non-acceptance of any office, thereby granted, totally fails of the intended purpose;
 - (6) becomes useless in consequence of the transaction intended to be thereby effected, being effected by some other instrument between the same parties and bearing a stamp of not less value;
 - (7) is deficient in value and the transaction intended to be thereby effected has been effected by some other instrument between the same parties and bearing stamp of not less value;
 - (8) is inadvertently and undesignedly spoiled, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped:

Provided that, in case of an executed instrument, no legal proceeding has been commenced in which the instrument could or would have been given or offered in evidence and that the instrument is given up to be cancelled.

Explanation.-This certificate of the ¹[Deputy Commissioner] under Section 32, that the full duty with which an instrument is chargeable has been paid, is an impressed stamp within the meaning of this section.

1. Substituted by Act No. 29 of 1962, w.e.f. 1-10-1962 for the expression "Collector"
