

## Indian Stamp Act, 1899

### Section 41 - Instruments unduly stamped by accident If any instrument chargeable with duty and not duly stamped, not being an

section 33, or receives any instrument sent to him under section 38, sub-section (2), not being an instrument chargeable 9898. Words subs, for the words "with a duty of one anna or half an anna" by Act 19 of 1958. [with a duty not exceeding ten naye paise] only or a bill of exchange or promissory note, he shall adopt the following procedure: (a) if he is of opinion that such instrument is duly stamped or is not chargeable with duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable, as the case may be; (b) if he is of opinion that such instrument is chargeable with duty and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty of five rupees; or, if he thinks fit, 9999. Words ins. by Act 15 of 1904. [an amount not exceeding] ten times the amount of the proper duty or of the deficient portion thereof, whether such amount exceeds or falls short of five rupees: Provided that, when such instrument has been impounded only because it has been written in contravention of section 13 or section 14, the Collector may, if he thinks fit, remit the whole penalty prescribed by this section. (2) Every certificate under clause (a) of sub-section (1) shall, for the purposes of this Act, be conclusive evidence of the matters stated therein. (3) Where an instrument has been sent to the Collector under section 38, sub-section (2), the Collector shall, when he has dealt with it as provided by this section, return it to the impounding officer. Section 41 Instruments unduly stamped by accident If any instrument chargeable with duty and not duly stamped, not being an instrument chargeable 11. Words subs, for the words "with a duty of one anna or half an anna" by Act 19 of 1958. [with a duty not exceeding ten naye paise] only or a bill of exchange or promissory note is produced by any person of his own motion before the Collector within one year from the date of its execution or first execution, and such person brings to the notice of the Collector the fact that such instrument is not duly stamped and offers to pay to the Collector the amount of the proper duty, or the amount required to make up the same, and the Collector is satisfied that the omission to duly stamp such instrument has been occasioned by accident, mistake or urgent necessity, he may, instead of proceeding under sections 33 and 40, receive such amount and proceed as next hereinafter prescribed.