

**GOVERNMENT OF INDIA
FINANCE
LOK SABHA**

UNSTARRED QUESTION NO:811

ANSWERED ON:24.02.2006

REQUIREMENTS OF JUDICIAL AND NON JUDICIAL STAMPS AND STAMP PAPERS

Baxla Shri Joachim

Will the Minister of FINANCE be pleased to state:

(a) the mechanism involved in evaluation of State and Union territory-wise requirements of judicial and non-judicial stamps and stamp papers, tracking the volumes of instruments delivered, sales proceeds collected at each Treasury and reconciliation with actual consumption of these instruments;

(b) whether Accountant General of the States and the Union Territories have been carrying out audit / scrutiny of these accounts of the judicial and non-judicial stamps and stamp papers circulations at regular intervals;

(c) if so, the details of instances of detection by them of mismatches, if any, during the last three years; and

(d) the action have been taken, case-wise?

Answer

Minister of State in the Ministry of Finance (Shri P. K. Bansal)

a) : The Rules for Supply & Distribution of Stamps framed by the Ministry of Finance, Department of Revenue under Indian Stamp Act, 1899 lays down the mechanism for placing requirements by the States /Union Territories of Judicial and non-Judicial Stamps & Stamp Papers, their distribution, custody and sale as also their Accounts, Returns, etc.

b): Accounts of Judicial and Non-Judicial(NJ) stamps which are being kept by the treasuries in the states being checked by Accountants General (A & K) during their treasury inspection but their utilization is not checked by Accountants General!. Utilization of NJ Stamps papers is being audited at each Sub Registrar's / District Registrar Office by audit offices annually and as a result only the cases of under valuation of documents registered and / or short / non levy of stamp duty and registration fee are commented upon.

c) & d): The responsibility of detecting mismatches between sale and utilization of stamps rests with the State