**PROVINCIAL ASSEMBLY OF THE PUNJAB**

**Bill No. 46 of 2025**

**THE STAMP (AMENDMENT) BILL 2025**

A

Bill

*further to amend the Stamp Act, 1899.*

It is necessary further to amend the Stamp Act, 1899 (II of 1899) for the purposes hereinafter appearing.

Be it enacted by Provincial Assembly of the Punjab as follows:

**1. Short title and commencement**.– (1) This Act may be cited as the Stamp (Amendment) Act 2025.

(2) It shall come into force at once.

**2. Amendment of section 27-A of Act II of 1899**.- In the Stamp Act, 1899 (II of 1899), for brevity referred to as ‘the Act’, in section 27-A, for sub-section (4), the following shall be substituted:

“(4) Any person aggrieved by the value given in the valuation table notified under sub-section (1), may, within thirty days from the date of issuance of such notification, file appeal before the Commissioner who shall decide it within fifteen days from the date of its filing. However, no review shall be entertained by the District Collector against the valuation table notified under sub-section (1).”.

**3. Amendment of section 48 of Act II of 1899**.- In the Act, in section 48, for the word “Chapter”, the word “Act” shall be substituted.

**4. Insertion of section 50-A in Act II of 1899**.- In the Act, after section 50, the following shall be inserted:

**“50-A. Refund of stamp**.- Notwithstanding anything contained in this Act, the Chief Revenue Authority may, within two years from the date on which the stamp was purchased or spoiled or rendered useless, as the case may be, allow refund to a person if he was:

1. not in power or possession of such stamp; or
2. unable to claim refund due to his detention in jail or admission in hospital; or
3. out of the country.”.

**5. Amendment of section 73 of Act II of 1899**.- In the Act, in section 73, in sub-section (2), after the words “writing by the”, the words “Board of Revenue or” shall be inserted.

**STATEMENT OF OBJECTS AND REASONS**

At present, there is only one forum for filing of an application before Commissioner against the excessive rates notified by the District Collector but in case of less notified rates in valuation tables, the Commissioner has no power to intervene. Under section 48, recovery of deficiency and penalty chargeable only under Chapter-IV is made as arears of land revenue whereas mechanism for recovery of other Government dues i.e. deficiency and embezzlement pointed out by the audit is not available.

Refund of spoiled and useless stamp is sanctioned within two months to six months in the Stamp Act whereas in the rules namely the Punjab Stamp (Non-judicial) Refund, Renewal and Disposal Rules, 1954 and Punjab E-Stamp Rules, 2016, refund in special hardship cases can be allowed within two years which is inconsistent with the Act *ibid*. In order to remove this anomaly between the Act and its sub-legislation there is need to introduce an amendment in the Act *ibid* for refund of special hardship cases.

The audit conducted by the Board of Revenue is subject to authorization, in writing, by the Collector, the amendment in section 73 is proposed to provide such authority to Board of Revenue as well.

**MINISTER INCHARGE**

**Lahore: CH AMER HABIB**

**April 16, 2025 Secretary General**