

**PROVINCIAL ASSEMBLY OF SINDH
NOTIFICATION
KARACHI, THE 15TH JULY, 2020**

NO.PAS/LEGIS-B-07/2020-The Stamp (Sindh Amendment) Bill, 2020 having been passed by the Provincial Assembly of Sindh on 29th June, 2019 and assented to by the Governor of Sindh on 07th July, 2020 is hereby published as an Act of the Legislature of Sindh.

THE STAMP (SINDH AMENDMENT) BILL, 2020

SINDH ACT NO. X OF 2020

**AN
ACT**

to amend the Stamp Act 1899, in its application to the Province of Sindh.

WHEREAS it is expedient to amend the Stamp Act 1899, in its application to the Province of Sindh, in the manner hereinafter appearing; **Preamble.**

It is hereby enacted as follows:-

1. (1) This Act may be called the Stamp (Sindh Amendment) Act, 2020.

Short title and commencement.

(2) It shall come into force at once.

2. In the Stamp Act, 1899, hereinafter referred to as the said Act, in section 2 –

Amendment of section 2 of Act No.II of 1899.

(a) after clause (7), the following new clause shall be inserted as under:-

“(7A) **“Chief Revenue Authority”** shall have the same meaning as assigned to it under clause 9(a) of the General Clauses Act, 1897 (**Act No.X of 1897**);”;

(b) for clause (11), the following shall be substituted:-]

“(11) **“duly stamped”** means affixation of an adhesive or impressed stamp or e-stamp of not less than the requisite amount and that the stamp has legally been affixed, used or electronically generated;”

(c) after clause (11), the following clause shall be inserted:-

“(11A) **“e-stamp”** means wholly or partially printed paper containing a bar code and/or unique identification code or such other information, as may be prescribed by the rules, to be generated and printed, on payment of chargeable stamp duty to be deposited in the account of the Provincial Government;”;

(d) in clause (12), after the word “signature” appearing at the end, the following proviso shall be added:-

“Provided that the electronically generated instruments not requiring signature which are accepted or the obligation whereof are performed in such a manner in a routine business practice, shall be deemed to have been executed for the purpose of stamp duty.”;

- (e) in clause (13), in sub-clause (b), the word “and” at the end shall be added and thereafter the following new sub-clause shall be added:-

“(c) an e-stamp;”;

- (f) for clause (14), the following shall be substituted:-

“(14) “**Instrument**” includes every document by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded and also includes any other instrument in electronic form.”.

3. In the said Act, in section 10 -

Amendment of section 10 of Act No.II of 1899.

- (i) in sub-section (1), except the proviso, after the word “stamps”, the words “or e-stamps” shall be inserted; and
- (ii) in sub-section (2), in clause (a), after the word “stamps”, the words “or e-stamps” shall be inserted.

4. In the said Act, after section 32, the following new section shall be inserted:-

Insertion of section 32-A in Act No.II of 1899.

“32-A. **Certificate of designated officer.**- An officer designated by the Chief Revenue Authority shall, by notification in the official gazette, issue a certificate as to the genuineness or otherwise of an e-stamp for the purpose of evidence in legal proceedings.”.

5. In the said Act, in section 40 –

Amendment of section 40 of Act No.II of 1899.

- (a) in sub section (1), in clause (b), the word “five rupees, or if he thinks fit” and the words in last line “whether such amount exceeds or fall short of five rupees” shall be omitted.
- (b) after sub-section (3), the following shall be inserted:-

“(4) Where any person fails to pay the proper stamp duty together with a penalty as required under sub-section (1) (b), even after the expiry of a period of thirty days, shall be liable to pay a surcharge of two percent per month of the total deficit stamp duty.”.

6. In the said Act, after section 40-A, the following new section shall be inserted:-

Insertion of section 40-B in Act No.II of 1899.

“40-B. **Appeal against the order passed under section 40.** (1) An appeal shall lie to the Chief Revenue Authority within thirty days against the order passed by the Collector or Chief Inspector of Stamps under section 40 (1) (b).

- (2) An order shall not be confirmed, modified or reversed in appeal unless reasonable notice has been given to the parties affected thereby to appear and be heard in support of or against the order appealed from.
- (3) An appeal shall not operate as a stay of proceedings under the order appealed from, except so far as the appellate authority may order, nor shall execution of any order be stayed by reason only of an appeal having been made, but the appellate authority may, for sufficient cause, order a stay of execution of any such order.
- (4) The order passed in appeal shall be final and no further appeal shall lie.
7. In section 48, the existing provisions shall be numbered as sub-section (1), and thereafter the following shall be added:- **Amendment of section 48 of Act No.II of 1899.**
- “(2) The Chief Inspector of Stamps shall have and exercise the powers of the Collector as defined in the Sindh Land Revenue Act, 1967.”
8. In the said Act, in section 62 – **Amendment of section 62 of Act No.II of 1899.**
- (a) in sub-section (1), for the words “five hundred rupees” the words “ten thousand rupees or twenty percent of the deficit duty” whichever is higher shall be substituted;
- (b) in sub-section (2), for the words “five hundred rupees” the words “ten thousand rupees” shall be substituted.
9. In the said Act, in section 73 – **Amendment of section 73 of Act No.II of 1899.**
- (a) in sub-section (1), after the word “proceedings”, the words “or electronic data” shall be inserted;
- (b) after sub-section (3) following shall be added:-
- “(4) The officer authorized under sub-section (1) shall issue a notice of inspection to the public officer for providing the registers, books, records, papers, documents or electronic data mentioned under sub-section (1).
- (5) A public officer shall, as and when required by the authorized officer, produce all the records or documents including access to the electronic data kept or maintained.
- (6) The authorized officer shall conduct inspection and issue inspection memo pointing out the instruments not duly stamped or any other contravention of the Act or Rules, as the case may be, and the amount of deficit or evaded duties on the basis of inspection of such record to the concerned public officer.

(7) The public officer shall within a period of seven (7) days of the receipt of inspection **report**, submit his observation in writing.

(8) If, within the period prescribed under sub-section (7) no reply has been received or the reply furnished by the public officer is found unsatisfactory, the authorized officer shall submit to the Chief Inspector of Stamps, an inspection report specifying the instruments not duly stamped and the deficit amount of stamp duties.

(9) The provisions of section 34 shall not be applicable during inspection authorized under this section.”.

**BY ORDER OF THE SPEAKER
PROVINCIAL ASSEMBLY OF SINDH**

**G.M.UMAR FAROOQ
SECRETARY
PROVINCIAL ASSEMBLY OF SINDH**