

(3) When any declaration has been recorded under subsection (2), the Court recording the same shall send a copy thereof to the Collector, and, where the instrument to which it relates has been impounded or is otherwise in the possession of such Court, shall also send him such instrument.

(4) The Collector may thereupon, notwithstanding anything contained in the order admitting such instrument in evidence, or in any certificate granted under section 42, or in section 43, prosecute any person for any offence against the Stamp-law which the Collector considers him to have committed in respect of such instrument:

Provided that—

- (a) no such prosecution shall be instituted where the amount (including duty and penalty) which, according to the determination of such Court, was payable in respect of the instrument under section 35, is paid to the Collector, unless he thinks that the offence was committed with an intention of evading payment of the proper duty;
- (b) except for the purposes of such prosecution, no declaration made under this section shall affect the validity of any order admitting any instrument in evidence, or of any certificate granted under section 42.

## CHAPTER VII

### CRIMINAL OFFENCES AND PROCEDURE

**62.**(1) Any person—

- (a) drawing, making, issuing, endorsing or transferring, or signing otherwise than as a witness, or presenting for acceptance of payment, or accepting, paying or receiving payment of, or in any manner negotiating, any bill of exchange payable otherwise than on demand or promissory note without the same being duly stamped; or
- (b) executing or signing otherwise than as a witness any other instrument chargeable with duty without the same being duly stamped; or

Penalty for  
executing, etc.,  
instrument not  
duly stamped

- (c) voting or attempting to vote under any proxy not duly stamped;

shall for every such offence be punishable with fine which may extend to five hundred Taka:

Provided that, when any penalty has been paid in respect of any instrument under section 35, section 40 or section 61, the amount of such penalty shall be allowed in reduction of the fine (if any) subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.

(2) If a share-warrant is issued without being duly stamped, the company issuing the same, and also every person who, at the time when it is issued, is the managing director or secretary or other principal officer of the company, shall be punishable with fine which may extend to five hundred Taka.

Penalty for failure to cancel adhesive stamp

**63.** Any person required by section 12 to cancel an adhesive stamp, and failing to cancel such stamp in manner prescribed by that section, shall be punishable with fine which may extend to one hundred Taka.

Penalty for omission to comply with provisions of section 27

**64.** Any person who, with intent to defraud the Government,—

- (a) executes any instrument in which all the facts and circumstances required by section 27 to be set forth in such instrument are not fully and truly set forth; or,
- (b) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all such facts and circumstances; or
- (c) does any other act calculated to deprive the Government of any duty or penalty under this Act;

shall be punishable with fine which may extend to <sup>1</sup>[fifty thousand taka and shall also be liable to pay the amount of the money by which the Government has been defrauded due to his act or omission under clause (a), (b) or (c)].

<sup>1</sup> The words, brackets, letters and comma "fifty thousand taka and shall also be liable to pay the amount of the money by which the Government has been defrauded due to his act or omission under clause (a), (b) or (c)" were substituted for the words "five thousand taka" by section 2 of the Finance Act, 1993 (Act No. XVIII of 1993).

**65.** Any person who,—

- (a) being required under section 30 to give a receipt, refuses or neglects to give the same; or,
- (b) with intent to defraud the Government of any duty, upon a payment of money or delivery of property exceeding twenty Taka in amount or value, gives a receipt for an amount or value not exceeding twenty Taka, or separates or divides the money or property paid or delivered;

Penalty for refusal to give receipt, and for devices to evade duty on receipts

shall be punishable with fine which may extend to one hundred Taka.

**66.** Any person who,—

- (a) receives, or takes credit for, any premium or consideration for any contract of insurance and does not, within one month after receiving, or taking credit for, such premium or consideration, make out and execute a duly stamped policy of such insurance; or
- (b) makes, executes or delivers out any policy which is not duly stamped, or pays or allows in account, or agrees to pay or allow in account, any money upon, or in respect of, any such policy;

Penalty for not making out policy, or making one not duly stamped

shall be punishable with fine which may extend to two hundred Taka.

**67.** Any person drawing or executing a bill of exchange payable otherwise than on demand or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on paper duly stamped the whole number of bills or policies of which such bill or policy purports the set to consist, shall be punishable with fine which may extend to one thousand Taka.

Penalty for not drawing full number of bills or marine policies purporting to be in sets

**68.** Any person who,—

- (a) with intent to defraud the Government of duty, draws, makes or issues any bill of exchange or promissory note bearing a date subsequent to that on which such bill or note is actually drawn or made; or

Penalty for post-dating bills, and for other devices to defraud the revenue

- (b) knowing that such bill or note has been so postdated, endorses, transfers, presents for acceptance or payment, or accepts, pays or receives payment of, such bill or note, or in any manner negotiates the same; or
- (c) with the like intent, practices or is concerned in any act, contrivance or device not specially provided for by this Act or any other law for the time being in force;

shall be punishable with fine which may extend to one thousand Taka.

Penalty for breach of rule relating to sale of stamps and for unauthorized sale

**69.**(a) Any person appointed to sell stamps who disobeys any rule made under section 74; and

(b) any person not so appointed who sells or offers for sale any stamp (other than ten poisha or five poisha adhesive stamp);

shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred Taka or with both.

Institution and conduct of prosecutions

**70.**(1) No prosecution in respect of any offence punishable under this Act <sup>1</sup>[\* \* \*] shall be instituted without the sanction of the Collector or such other officer as the Government generally, or the Collector specially, authorises in that behalf.

(2) The Chief Revenue-authority, or any officer generally or specially authorized by it in this behalf, may stay any such prosecution or compound any such offence.

(3) The amount of any such composition shall be recoverable in the manner provided by section 48.

Jurisdiction of Magistrates

**71.** No Magistrate other than a Magistrate whose powers are not less than those of a Magistrate of the second class, shall try any offence under this Act.

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<sup>1</sup> The words "or any Act hereby repealed" were omitted by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

**72.** Every such offence committed in respect of any instrument may be tried in any district in which such instrument is found as well as in any district in which such offence might be tried under the Code of Criminal Procedure, 1898.

Place of trial

### CHAPTER VIII

#### SUPPLEMENTAL PROVISIONS.

**73.** Every public officer having in his custody any registers, books, records, papers, documents or proceedings, the inspection whereof may tend to secure any duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall at all reasonable times permit any person authorised in writing by the Collector to inspect for such purpose the registers, books, papers, documents and proceedings, and to take such notes and extracts as he may deem necessary, without fee or charge.

Books, etc., to be open to inspection

**74.** The Government may make rules for regulating—

- (a) the supply and sale of stamps and stamped papers,
- (b) the persons by whom alone such sale is to be conducted, and
- (c) the duties and remuneration of such persons:

Powers to make rules relating to sale of stamps

Provided that such shall not restrict the sale of ten poisha or five poisah adhesive stamps.

**75.** The Government may make rules to carry out generally the purposes of this Act, and may by such rules prescribe the fines, which shall in no case exceed five hundred Taka, to be incurred on breach thereof.

Power to make rules generally to carry out Act

**76.**(1) All rules made under this Act shall be published in the official Gazette.

Publication of rules

(2) All rules published as required by this section shall, upon such publication, have effect as if enacted by this Act.