





Gazette

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

ORDER

No. 563-F.T.

Kolkata, the 25th February, 2002.

Whereas the use of franking machine for payment of stamp duty is allowed to be introduced under the provisions of the Indian Stamp Act, 1899 and the West Bengal Stamp Rules, 1994;

AND WHEREAS the Inspector General of Registration and the Commissioner of Stamp Revenue is empowered to approve the models and authorise the use of the said machines for payment of stamp duty in the State of West Bengal;

Now, THEREFORE, in exercise of powers conferred by section 10 of the Indian Stamp Act, 1899 and sub-rule (4) of rule 10 of the West Bengal Stamp Rules, 1994, the following procedure is being laid down for the use of franking machine in the State of West Bengal:—

PART I

Scope and Extent of use of the Franking Machine

- 1. (1) The franking machine shall be used for franking impression of following kind of stamps, namely:—
 - (a) in case of franking machine used by the Proper Officer,—
 - (i) special adhesive stamp,
 - (ii) indian revenue,
 - (iii) insurance,
 - (iv) agreement, and
 - (v) brokers note;

- (b) in case of franking machine used by the Authorised User,-
 - (i) indian revenue,
 - (ii) insurance,
 - (iii) agreement, and
 - (iv) brokers note.
- (2) One franking machine shall be used for franking one kind of stamp only.
- 2. Subject to the provisions of Part II, a Treasury Officer shall be empowered to frank by means of a franking machine and shall be deemed to be the Proper Officer for the purpose of the Indian Stamp Act, 1899 and the West Bengal Stamp Rules, 1994.
- 3. Subject to the provisions of Part III, an Authorised User shall be empowered to frank by means of a franking machine.
- 4. The franking machine to be used by the Proper Officer shall be purchased by the Inspector General of Registration and the Commissioner of Stamp Revenue and the machine so purchased shall be supplied to the office of the Collector of Stamps, Kolkata and the Collector of each district for use in the Treasury under his control.
- 5. The Authorised User shall pay price of the franking machine of approved model directly to the manufacturer or his authorised dealer on issue of such letter to the manufacturer or his authorised dealer by the Inspector General of Registration.

PART II

Procedure Regarding the use of Franking Machine by the Proper Officer

- 6. The franking machine may be installed at the counter of the Treasuries in the State of West Bengal.
- 7. The franking machine shall be operated under strict control and supervision of the Proper Officer as appointed under rule 8 of the West Bengal Stamp Rules, 1994.
- 8. Before the franking machine is put into use the machine shall be authorisedly loaded and sealed by the Collector of Stamps, Kolkata or the Collector of each district, as the case may be.
- 9. The Collector of Stamps, Kolkata, the Collector of each district and the Proper Officer, as the case may be, shall maintain a register in Form No. 1 about periodical loading or reloading of each franking machine and shall send weekly return in Form No. 2 to the Inspector General of Registration and the Commissioner of Stamp Revenue with a copy to the Finance Department.
- 10. (1) The Collector of Stamps, Kolkata and the Collector of each district, as the case may be, shall take prior permission in writing from the Inspector General of Registration and the Commissioner of Stamp Revenue regarding periodical loading of machine:

Provided that in case of delay in receiving such permission from the Inspector General of Registration and the Commissioner of Stamp Revenue, the Collector of Stamps, Kolkata and the Collector of each district, as the case may be, may load or reload the machine subject to post facto approval of the Inspector General of Registration and the Commissioner of Stamp Revenue for such loading or reloading.

- (2) The specific order of the Inspector General of Registration sanctioning loading or reloading shall be mentioned against each entry in respect of such reloading.
- 11. The access code to the numerical lock of the franking machine shall be exclusively with the Collector of Stamps, Kolkata or the Collector of each district, who shall not disclose such access code to any other person.
- 12. The Proper Officer shall ensure that the seals are not tampered with in any way by any of the officials or the machine is not handled in any manner by an unauthorised person.
 - 13. The Proper Officer shall be responsible for the custody of the machine.
- 14. The Proper Officer shall maintain a register in Form No. 3 in which the meter reading at the commencement of the day and at the close of the day will be noted, irrespective of the fact whether any instrument is franked or not. The difference between the two readings will be the total amount collected in lieu of the impressions franked. One register should be maintained for one machine. The entries in the register shall be authenticated by the Proper Officer.

- 15. The Officer using the machine shall maintain the daily accounting register. In case different officers have to deal with the same machine, each officer shall record in the register the meter readings at the commencement or close of his spell of duty/and the amount shown in the meter during that spell shall also be attested by the Proper Officer.
- 16. The Collector of Stamps, Kolkata or the Collector of each district, as the case may be, shall ensure that these orders are complied with and the supervisory staff is vigilant in following them and shall verify, at least once in every three months, the amount received against the corresponding value of units sold for use by franking machine on different dates selected at random and shall send a report of verification to the Inspector General of Registration and the Commissioner of Stamp Revenue.

PART III

Use of Fanking Machine by an Authorised User

- 17. (1) An authorisation for the use of franking machine by an individual, body or organisation may be granted by the Inspector General of Registration and the Commissioner of Stamp Revenue (hereinafter referred to as the authorising authority), and such individual, body or organisation shall be deemed to be the Authorised User as stated in rule 8A.
- (2) An intending user shall make an application along with an undertaking and indemnity bond, duly authenticated, on non-judicial stamp paper of required value in Form No. 4.
- (3) The authorising authority shall keep in his custody the original undertaking and indemnity bond furnished by the Authorised User till the authorisation remains valid or the completion of statutory audit by the Accountant General, whichever is later.
- 18. The authorising authority shall reserve the right for refusing or cancelling an authorisation without assigning any reasons for the same.
- 19. The authorisation fee of Rs. 2,000/-(Rupees two thousand) only shall be charged for the grant of authorisation for loading of every one lakh rupees or part thereof of franking machine.
 - 20. (1) The authorisation shall be valid for a period of one financial year or part thereof.
- (2) The authorisation of each machine may be renewed on payment of a renewal fee of Rs. 1,000/- (Rupees one thousand) only for reloading of every one lakh rupees or part thereof of the franking machine. The renewal will be subject to the satisfaction of the authorising authority.
- 21. (1) The franking machine shall not be allowed to be used without valid authorisation. The Authorised User may apply to the authorising authority for renewal of authorisation within three months before the date of expiry of authorisation.
 - (2) If the Authorised User,—
 - (a) does not renew the authorisation;
 - (b) has not applied for the renewal of authorisation,

he shall deposit the franking machine in the office of the authorising authority with an intimation to the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, before the day of which the authorisation expires. The amount unused at the time of such surrender shall be refunded to the Authorised User.

- (3) The authorising authority may, for reasons to be recorded in writing, renew or withhold the renewal of authorisation as stated in sub-paragraph (1) and shall take the custody of the franking machine along with registers as maintained by the Authorised User.
- 22. The Authorised User shall use franking machine for franking impression of such kind of stamps as are authorised by the authorising authority to be franked.
- 23. The Authorised User shall maintain a register in Form No. 5 showing instrumentwise details of the amount impressed.
- 24. The State Government shall not be responsible for any loss or damage caused to the Authorised User on account of misuse or mishandling of the franking machine.

- 25. (1) The Authosied User shall surrender an unserviceable franking machine on the next day of its having rendered as such to the Collector of Stamps, Kolkata or the Collector of the district. The Collector of Stamps, Kolkata or the Collector of the district, as the case may be, shall ensure that the print heads and user die of the said machine are surrendered with the machine. This fact shall be entered in the franking machine Record Book which shall be maintained by the Authorised User in Form No. 6.
- (2) The print heads an user die of the unserviceable or condemned franking machine shall be sent by the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, to the authorising authority and the authorising authority shall destroy those items personally in such a manner that there shall be no scope to reuse them.
- (3) The authorising authority shall make a suitable note of it in the register containing the list of authorised user in Form No. 7 which shall be maintained by him and also by the Collector of Stamps, Kolkata and the Collector of the districts in respect of the authorised users within their respective districts.
- (4) No user die, print heads or value die of any franking machine shall be replaced without the prior permission of the authorising authority. Before allowing replacement of the said parts of the machine, the authorising authority shall keep them with him and dispose them of in the manner as stated in sub-paragraph (2).
- 26. If it is found, after proper enquiry that the franking machine has not been used for a period of one month or more without any valid reason, the authorising authority may, after giving an opportunity of being heard to the Authorised User and being satisfied with the reasons to be recorded in writing, cancel the authorisation order issued under rule 8A of the West Bengal Stamp Rules, 1994 and dispose of the franking machine in the manner stated in sub-pragraph (2) of paragraph 25.
- 27. The Authorised User shall not be permitted to change the location of the franking machine without prior permission of the Collector of Stamps, Kolkata or the Collector of the district, as the case may be.
 - 28. The Authorised User shall not sell, transfer or dispose of in any manner whatsoever, the franking machine.
- 29. (1) The Collector of Stamps, Kolkata or the Collector of the district, as the case may be, or an officer not below the rank of additional Collector who has been authorised, in writing, in this behalf, shall make an inspection of the franking machine used by the Authorised User at least once in every three months and make a report in Form No. 11 to the Inspector General of Registration and the Commissioner of Stamp Revenue.
- (2) If it is found during the periodical inspection as stated in sub-paragraph (1) that the body had seal and metal seal of a franking machine has been tampered with, the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, shall, after giving an intimation to the Inspector General of Registration and the Commissioner of Stamp Revenue and an opportunity of being heard to the Authorised User, cancel the authorisation order issued under 8A of the West Bengal Stamp Rules, 1994 and keep the franking machine in his custody.
- (3) The Authorised User shall, at all reasonable times, allow any officer authorised by the Inspector General of Registration and Commissioner of Stamp Revenue or the Collector of Stamps, Kolkata or the Collector of the districts, to inspect the franking machine and the records maintained by the Authorised User, without any prior notice.

PART IV

Payments, Setting or Re-setting of the Machine and Sealing thereof

- 30. Whenever the Authorised User deposits any sum in advance to have the meter of the machine re-set, he shall produce the franking machine with record book register as maintained in Form No. 6 in the office of the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, for verification.
- 31. The advance payment at the time of setting or re-setting shall be made by Treasury Challan or by banker's cheque or by bank draft drawn on any agency bank.
- 32. The entries in respect of advance payments shall be made by the setting or re-setting official, after verification with the Treasury if such payment is made by Treasury Challan, in the franking machine record book register maintained by the Authorised User and also in the Master Ledger to be maintained by the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, in Form 8.
 - 33. The Authorised User shall ensure that the seals on the franking machines are not tampered with in any way.

- 34. The seal of the franking machine and pliers for the lead seal for sealing franking machine shall remain in the custody of the officer authorised by the Collector of Stamps, Kolkata or the Collector of the district for the purpose.
- 35. No person or official other than the officer authorised for the purpose as stated in paragraph 34, shall break the seal in any way after obtaining a previous permission in writing from the Collector of Stamps, Kolkata or the Collector of the district, as the case may be.
 - 36. (1) In the following cases the Authorised User shall—
 - (a) in the case of breaking or tampering of the seals; or
 - (b) in the case of discrepancy in the meter readings,

immediately stop using the franking machine and bring the matter to the authorising authority and the Collector of Stamps, Kolkata or Collector of the district, as the case may be.

- (2) If the Authorised User fails to bring the matter to the notice of the authorising authority and the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, the Authorised User shall explain such delay in writing.
- 37. Before affixing fresh seal for setting the meter, the Collector of Stamps, Kolkata or the Collector of the district shall, after making such enquires as are deemed necessary, satisfy himself that there is nothing suspicious. In cases where there is suspicion of misuse of the franking machine, the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, shall, after recording the same in writing, report to the authorising authority and the fresh seal shall not be affixed or the meter shall not be re-set without the permission of the authorising authority.
- 38. The franking of impression of stamps shall be allowed up to any amount. There may be one impression of the value die.
- 39. The impression shall be clear and distinct. Where by mistake a wrong amount is impressed, such impression of stamp shall be torn from the instrument and pasted in the register of daily postings maintained in Form No. 3 or Form No. 5, as the case may be and shall be authenticated by the Authorised User or the Proper Officer, as the case may be. At the time of re-setting, an amount equal to the amount of wrong impression so pasted shall be set off.

PART V

Procedure for Repairs of Franking Machine

- 40. The procedure for repair of franking machine shall be as follows:—
- (1) The Proper Officer and the Authorised User, as the case may be, shall, in the event of the machine requiring repairs, stop using the same and bring the fact to the notice of the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, and in case of Authorised User, also of the authorising authority, and the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, and the Authorising User shall bring it to the notice of the manufacturer or his authorised dealer.
- (2) The Authorised User shall bring the franking machine to the office of the Collector of Stamps, Kolkata or the Collector of the district, as the case may be. The Authorised User shall make his own arrangements for transportation of the machine to the office of the Collector of Stamps, Kolkata or the Collector of the district, as the case may be.
- (3) The repairs to the franking machines shall be carried out by the manufacturer or his authorised dealer. A register in Form No. 9 shall be maintained by the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, in respect of franking machines used within his jurisdiction and also by the Proper Officer in respect of franking machine used by him.
- (4) The meter reading at the time the machine gets out of order and also after the repairs of the franking machine shall be noted in the register of repairs in Form No. 9 in respect of the machine used by the Proper Officer and in the franking machine record book register in Form No. 6 in respect of the machine used by the Authorised User and shall be authenticated by the Collector of Stamps, Kolkata or the Collector of the district, as the case may be.

- (5) The body lead seals shall be broken in the presence of Collector of Stamps, Kolkata or the Collector of the district and the authorisation die will be removed and kept in the safe custody of the concerned Collector.
- (6) If the defect of the franking machine relates to the defect in the meter, the meter seal shall be broken in the presence of the Collector of Stamp, Kolkata or the Collector of the district, as the case may be or an officer not below the rank of the additional Collector authorised, in wiriting, in this behalf. Entries will be made in the franking machine record book register in Form 6 as well as in the register of daily posting maintained in Form 3, in case of the Proper Officer or in Form 5, in case of the Authorised User, as the case may be, as to when the franking machine has been received in defective condition and is being sent to the manufacturer or his authorised dealer for necessary repair after removing the authorisation die.
- (7) The manufacturer or his authorised dealer shall ensure that no machine is repaired unless the same is received after removing the authorisation die with suitable entries to this effect in the franking machine record book register in Form No. 6.
- (8) The mechanic of the manufacturer or his authorised dealer shall note in his job card the particulars of the franking machine repaired, nature of the repairs carried out and meter reading before and after repairs separately. These entries shall be attested by an officer authorised by the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, for the purpose.
- (9) The mechanic shall issue certificate of fitness in Form 10 which shall be endorsed by the authorised representative of the manufacturer or his authorised dealer and shall be kept under the custody of the Proper Officer or the Authorised User, as the case may be, and such manufacturer or his authorised dealer shall affix a lead seal to the franking machine.
- (10) After the franking machine is repaired and brought to the office of the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, the user die shall be refitted and the meter reading shall be re-set in presence of the Collector of Stamps, Kolkata or the Collector of the district, on being satisfied that the machine functions properly and no leakage of revenue is possible without breaking the seals.
 - (11) The machine including meter thereof shall be re-sealed.
- (12) The necessary entries to the effect that the machine has been repaired and re-sealed after refitting the authorisation die therein, shall be made in the franking machine record book register in Form 6. The meter reading at that time also be recorded in that record as the case may be.
- 41. The maintenance and repair including replacement of any parts of the franking machine used by the Authorised User shall be the responsibility of the Authorised User and at his own cost and expenses.

PART VI

Miscellaneous

- 42. (1) Where the authorising authority is of the opinion,—
 - (a) that the Authorised User has misused the franking machine; or
 - (b) that the Authorised User violates any of the procedures as laid down in this order,

the authorising authority shall cancel the authorisation order issued under rule 8A of the West Bengal Stamp Rules, 1994 and keep the franking machine in the custody of the Collector of Stamps, Kolkata or the Collector of the district, as the case may be:

(2) The State Government may vary, alter or supplement these procedure of this order. The authorising authority shall be subject to such varied, altered and supplemented procedure with effect from the date of such order.

(See paragraph 9)

Register of loading/re-loading

(To be maintained at the office of Collector of Stamps, Kolkata/Collector of the District/Proper Officer)

User :

Make and machine number :

Registration number :

Authorisation number

Valid up to :

Kind of Stamps authorised to be impressed

	. 48	number	loaded	loading as in column 5	officers signature	of Proper Officer	order No. and date
2	3	4	5	6	7	8	9
	2	2 3	2 3 4	2 3 4 5	2 3 4 5 6	2 3 4 5 6 7	2 3 4 5 6 7 8

Form No. 2 (See paragraph 9)

Office of the Collector of Stamps, Kolkata/Collector,	
	(name of the district)
Kolkata/	S22
(name of the district)	

Sub: Weekly return in respect of sale of stamps by use of franking machine

To,
The Inspector General of Registration &
Commissioner of Stamp Revenue,
West Bengal, Writers' Buildings,
Kolkata.

Sir,

Sl. No.	Model and franking machine No.	User name and registration No.	Kind of stamps	Opening reading	Amount loaded during week	Stamp duty realised	Closed reading
	5	y = _ ** :				10	
	4300 11	6	ess of c		8 W 8 %		
		an a see a	r			*	

Yours faithfully,

For Collector of Stamps, Kolkata/Collector

(Name of the District)

(See paragraph 14)

Register of Daily Reading

(To be maintained at the Office of the Proper Officer)

User :
Make and machine number :
Registration number :
Authorisation number :
Valid up to :
Kind of Stamps authorised to be impressed :

Date	Opening reading	Amount loaded if any	Total amount (2+3)	No. of instruments franked	Stamp duty collected (rupees)	Closing reading	Signature of the operating clerk	Remarks	Signature of the concerned Proper Officer
.1	2	3	4	5	6	7	8	9	10
							- 2 3 8		

Form No. 4

(See paragraph)

Application for authorisation to use a franking machine For payment of stamp duty

	: (Name and full address of: the applicant with: Telophone and Fax number)
To, The Inspector General of Registration and Commissioner of Stamps, West Bengal, Writers' Building, Kolkata.	
Dear Sir,	

I

I/We hereby apply for the grant of authorisation for the use of franking machine for stamping impressions of dies of approved design in respect of stamp on the relevant instruments under the Indian Stamp Act, 1899 by/on behalf of me/us or mine/our for payment of stamp duty.

I/We require the machine for stamping impressions of stamps in the relevant instrument executed by us/on behalf of us/mine/our concern for payment of stamp duty.

I/We have, at present, the following franking machines in our possession and use:-

No.	Make, brand and type of franking machine	Manufacturing number of the machine	Value which can be loaded/unloaded	Particulars of supplier	Particulars of authorisation number and date of issue
1.					date of issue
2.					

In respect of our use, the user die shall read as follows:	the analysmus.
I/We hereby declare that the franking machine will be l	ocated at the following address and shall be available for the of the Inspector General of Registration and Commissioner

I/We hereby declare that the franking machine will be located at the following address and shall be available for inspection at all reasonable time by any official of the Office of the Inspector General of Registration and Commissioner of Stamps and Revenue, West Bengal, Writers' Building, Kolkata Collector of Stamps, Kolkata and Collector of the district authorised in this behalf without notice. I/we also undertake not to change location of the machine without prior permission in writing of the authorising authority.

Proposed location	
(with Telephone and Fax number)	

- I. The authorisation of the machine shall be re-newed every financial year.
- II. I/We shall be responsible for any loss or damage caused to me/us due to misuse of the machine or owing to use of defective machine or any damage done to the machine.
- III. I/We shall surrender unserviceable franking machine to the Collector of Stamps, Kolkata/Collector of the District on the next working day of it having been rendered as such.
- IV. I/We shall ensure regular use of the franking machine unless there are unavoidable circumstances for non-use of the same the intimation in respect of which will be given to the authorising authority.
- V. I/We shall take adequate steps to guard against fraudulent use of the franking machine.
- VI. I/We shall ensure that none of the seals on the franking machine is tampered with/broken/handled in any manner.
- VII. I/We shall also maintain the prescribed records, which will be opened to check by any authorised official from the office of the Inspector General of Registration and Revenue, West Bengal/Collector of Stamps, Kolkata,/Collector of the districts and the Commissioner of Stamps without notice.
- VIII. I/We also agree that the maintenance, service and cleaning of the franking machine or any repairs thereto including replacement of any part thereof will be carried out by the supplier or his agent approved by the authorising authority at my/our cost. Before and after repair I/We undertake to take the franking machine to the office of the Collector of Stamps, Kolkata/Collector of the Districts for removing/re-setting the authorisation die. I/We shall make my/our own arrangements through any of the said repairer for removing and re-setting the authorisation die before and after repairs, if need be.
 - IX. I/We undertake not to sell, transfer or dispose of in any manner the franking machine.
 - X. I/We undertake to take the machine at my/our own cost and expenses to the office of the Collector of Stamps, Kolkata/Collector of the districts for the purpose and of setting/re-setting the meter for any other purpose as and when required.
 - XI. I/We shall furnish undertaking and Indemnity Bond as prescribed indemnifying the Government of West Bengal against any losses that may be caused on account of negligence on our part or misuse or mis-handling of the machine.

The franking machine of the following particulars is required by me/us:

- I. Make brand and type of the machine,
- II. Frank value,
- III. Denomination of frank,
- IV. Lock up point,
- V. Other description, if any,
- VI. Particulars of the manufacturer.

Signature of the applicant (with seal)

Address: Telephone & Fax

Date

Undertaking and Indemnity Bond

by	hereinaft	er referred to or called as	The First Party (which expression
unless repugnant to the context or n	neaning thereof shall r	nean and include	(as suitable for
concerned party).		Latin Miller and Committee	
and the first of the second of the second			Party of the one part
	In favo	our of	
Government of West Bengal acting Revenue, West Bengal, hereinafter	through the Inspecto	or General of Registration	on and Commissioner of Stamp

Revenue, West Bengal acting through the Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal, hereinafter referred to or called as The Second Party (which expression unless repugnant to the context or meaning thereof) shall mean and include Government of West Bengal and its duly authorised representatives).

...... Party of the one part

AND WHEREAS in order to expedite the process of stamping of the relevant instruments, the Government has decided to permit the use of franking machine for payment of stamp duty.

AND WHEREAS party of first part is ready to pay the stamp duty in advance and also pay the cost of the machine directly to the manufacturer or as may be prescribed by the Second Party.

AND WHEREAS the First Party by executing this present undertakes and indemnifies the Second Party as under:

NOW, THEREFORE, THIS INDEMNITY BOND WITNESSETH AND IT IS AGREED BY AND BETWEEN THE PARTIES HERETO AS UNDER:

- 1. The First Party hereby undertakes that the franking machine(s) will be located at the following address:

 having Telephone and Fax No.

 and

 respectively and shall be available for inspection at all reasonable times by any official of the office of the Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal, Collector of Stamps, Kolkata/Collector of districts authorised in this behalf without notice. The First Party also undertakes not to change location of the machine without prior permission in writing of the Collector of Stamps, Kolkata/Collector of district.
- 2. The First Party undertakes to pay the authorisation fee from time to time as prescribed by the Second Party for allowing the First Party to use the franking machine for payment of stamp duty.
- 3. The First Party undertakes to abide by all the terms and conditions as may be prescribed by the Second Party from time to time regarding the use of the franking machine and for authorisation thereof.
- 4. the First Party shall surrender any worn out or un-serviceable franking parts to the Collector of Stamps, Kolkata/Collector of district immediately not later than the next working day.
- 5. The First Party shall ensure regular use of the franking machine unless there are unavoidable circumstances for non use of the same the intimation in respect of which will be given to the authorising authority, failing which the machine shall vest in the authorising authority and shall stand confiscated.
- 6. The First Party undertakes to pay the required stamp value in advance to the Second Party and accordingly the Second Party will load/re-load the machine for the value.
- 7. The First Party undertakes to deposit the franking machine in the office of the authorising authority before the day on which authorisation expires with an intimation to the Collector of Stamps, Kolkata or the Collector of the district, as the case may be, if the First Party does not want to renew the authorisation or has not applied for renewal.
- 8. The First Party undertakes that, the First Party or its employees or any person acting through them authorisedly or unauthorisedty will not dismantle or assemble the machine to disturb the seals of the machine.

IN WITNESS WHEREOF THE FIRST PARTY HEREIN HAVE SET AND SUBSCRIBED ITS RESPECTIVE HANDS AND SEALS ON THE DAY, MONTH AND YEAR FIRST HEREINABOVE WRITTEN.

SIGNED, SEALED AND DELIVERED

By within named First Party

In the presence of:

1. Signature:

Name

Address

2. Signature:

Name

Address

Date of delivery of machine

Form No. 5

(See paragraph 23)

Franking Machine Register regarding Instrument-wise Posting (To be maintained by the Authorised User)

TITLE PAGE

Name of A	Authorised	User		:				ouk Te
Address o	f authorisin	g authority		:	•••••	•••••		
					••••••			
Authorisat	ion number	and date		:				
Registratio	n number			:				
Machine n	umber			:				
Model nur	nber			:		•••••		
Value of f	rank/impres	ssions which c	an be					
loaded a	at one time			:				
Kind of st	amp author	ised to be imp	pressed	:				
Particulars	of the sup	pliers		:				
				Inside E	ntries			
Machine n	umber		Authorisat	ion numbe	r	Regi	stration numb	er
Serial number	Date	Opening reading	Value loaded	Total of (3 + 4)	Particulars of the instrument	Value impressed	Balance value	Impressed by
1	2	3	4	5	6	7	8	9
		Fran			o. 6 of paragraph 2 ook for Author			
			(To be maint	ained by th	ne Authorised	User)		
				TITLE P	AGE			
D 1 1								
Book numb		A 41 - 1 - 1 TT		:			•••••	
Name and	address of	Authorised Us	ser	:		•••••	••••••	
Dagistration	n numbor						•••••	
Registration								
		king machine:						
1. Name	and addre	ss of the supp	lier	:			· · · · · · · · · · · · · · · · · · ·	
2. Mode				:				
	per of mach	ine		:				
4. Frank				: <u>.</u>			••••••	
		sing authority		:				
Particular o	articular of the authorisation number							

[See sub-paragraph (3) of paragraph 25]

List of Authorised Users

(To be maintained by the Authorising Authority/Collector of Stamps, Kolkata/Collector of the districts)

Serial number	Name of the Authorised User	Registration number	Authorisation number and date	Model and number of machine	Kind of stamp authorised to be impressed	Signature of the concerned authorising authority
1	2	3	4	5	6	7
	19 19 19 19 19 19 19 19 19 19 19 19 19 1			- 9'		

Particulars of the renewal of the authorisation

Date of renewal	Period o	f renewal	Signature of the renewing authority
9	From	То	

Particulars of the repair of the machine

Date on which the franking machine become unservic- able	Date of notice to the concerned collector	Date of surrender to the concerned collector	Signature of the concerned Collector before repair	Date on which machine was sent to manu- facturer or his authorised dealer	Date of receipt of the franking machine after repair	Date of re-setting after refitting the die	Meter reading at the time of surrender	Meter reading after resetting	Signature of the concerned Collector
1	2	3	4	5	6	7	8	9	10

Inside Entries

Date	Last balance	Amount of advance payment remitted	Details of remittance	Meter reading after resetting	Signature of the officer	Signature of the concerned Collector
			e e			

(See paragraph 32)

Master Ledger

(To be maintained by the Authorised Authority/Collector of Stamps, Kolkata/Collector of the districts)

Serial number	Date	Name of the user and registra- tion number	Model number	Kind of stamps authorised to be impressed	Opening reading	Amount loaded if any	Details of advance payment	Closing reading	Signature of the authorised officer
1	2	3	4	5	6	7	8	9	10
S	1	3	e .			e die	×		

Form No. 9

[See sub-paragraph (4) of paragraph 40]

Register showing particulars of repairs made in the franking machine

(To be maintained at the office of the Collectors of Stamps, Kolkata/Collector)

		•			
N/	10	VA	and	machine	number
IV.	ıa	\sim	anu	macmin	Humber

Registration number

:

Address of the place where the machine is	Particulars of the franking machine	Date on which information regarding defects in the franking machine was received	Name of the machanic who attended repairs	Date on which the mechanic was deputed and the machine was repaired	Reason for delay in repairs, if any	Meter reading before the machine was repaired	Meter reading after the repairs	Signature of the mechanic	Signature of the concerned officer
1	2	3	4	5	6	7	8	9	10
¥				i Vi	1 1	*			

[See sub-paragraph (9) of paragraph 40]

Certificate of fitness after repairs (and before putting to use) of the franking machine used for franking stamps for payment of stamp duty

Particulars of the franking machine examined:

I. Name and address of the Authorised User:

II. Name and address of the supplier

III. Manufacturing number of the machine

IV. Model of the machine

V. Registration number

VI. Authorisation number and date

VII. Date from which the machine is in use

VIII. Particulars of authorising authority

This is to certify that the franking machine, of above particulars has been technically examined and repaired by me and report in respect of the same on the following points, is as under:

- I. Meter
- II. Displaying indicators
- III. Locking point(s)
- IV. Sealing point(s)
- V. Impressions of the value die
- VI. Whether there is any deviation in any part of the machine from the approved model
- VII. Whether the machine is technically sound and fool-proof
- VIII. Any other defects noticed in the machine.

Date:

Signature of the Mechanic

I have satisfied myself personally about the correctness of the aforesaid report and I agree/do not agree with the same for the following reasons:

Date:

(See paragraph 29)

Periodical inspection report conducted by the Collector for use of franking machine by Authorised User

Name and address of the Autho- rised User	tion number	number of franking	Opening reading	Amount of stamp duty loaded	Reading after loading (4 + 5)	Value of instrument franked	Closing reading	Remarks
1	2	3	4	5	. 6	7	8	9
				8		e-five		

By order of the Governor,

T. K. BASU, Dy. Secy. to the Govt. of West Bengal.