

**SINDH ORDINANCE NO. VIII OF 1996**  
**THE STAMP (SINDH AMENDMENT) ORDINANCE, 1996**

[28<sup>th</sup> December, 1996]

An Ordinance 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**

**AND WHEREAS** the Provincial Assembly is not in session and the Governor of Sindh is satisfied that circumstances exist which render it necessary to take immediate action;

**NOW, THEREFORE**, in exercise of the powers conferred by clause (1) of Article 128 of the Constitution of Islamic Republic of Pakistan, the Governor of Sindh is pleased to make and promulgate the following Ordinance :---

1. (1) This Ordinance may be called the Stamp (Sindh Amendment) Ordinance, 1996. **Short title and commencement.**

(2) It shall come in to force at once.

2. In the Stamp Act, 1899, in its application to the Province of Sindh, hereinafter referred to as the Said Act, after section 27-A, the following shall be added:--- **Addition of section 27-B, in Act-II of 1899.**

“27\_B. Where any conveyance deed executed in pursuance of a power of attorney is presented for registration, the registering authority shall before registering the deed satisfy itself by the documentary evidence that the sale consideration has been paid to the original owner and executant of the power of attorney, otherwise the power of attorney shall be deemed to be a power given for consideration and shall unless already stamped according to a Article 48 of Schedule I, be impounded and sent to the Collector for ad-judication and recovery of proper duty under section 27-A,”

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3. In the said Act, after section 40, the following shall be added :---

**Addition section  
40-A in Act II of  
1899**

“40-A. (1) Where on examination of a copy of an instrument or otherwise it is detected that a particular instrument is not duly stamped, the matter shall be reported to the Collector.

(2) On receipt of a report under sub-section (1), the Collector shall by notice require the person who is liable to pay the proper duty to produce the original instrument before him within the period specified in the notice.

(3) The Collector shall, on receipt of the original instrument under sub-section (2) or otherwise, notwithstanding anything contained in this Act, deal with the instrument or make order in respect thereof as provided in section 40.”.

4. In the said Act, section 73 shall be re-numbered as sub-section (1) and thereafter the following sub-section (2), shall be added:---

**Amendment of  
Section 73 of Act  
II of 1899**

“(2) Where any person obstructs the Collector or any person acting on his behalf in the discharge of his functions under this Act, or conceals the correct information, as aforesaid the Chief Revenue Authority may impose on such person a penalty which may extend to ten thousand rupees to be recovered by Collector as arrears of Land Revenue.”.