

THE CENTRAL BOARD OF REVENUE ACT, 1924

ACT No. IV OF 1924

[13th March, 1924]

An Act to provide for the constitution of a Central Board of Revenue and to amend certain enactments for the purpose of conferring powers and imposing duties on the said Board.

WHEREAS it is expedient to provide for the constitution of a Central Board of Revenue and to amend certain enactments for the purpose of conferring powers and imposing duties on the said Board; It is hereby enacted as follows:—

1.—(1) This Act may be called the Central Board of Revenue Act, 1924.

(2) It shall come into force on the first day of April, 1924.

2. As soon as may be after the commencement of this Act, the ²[Central Government] shall constitute³ a Central Board of Revenue, consisting of one or more persons appointed by ⁴[it], which shall be subject to the control of the ²[Central Government] in the exercise of such powers and the performance of such duties as may be entrusted to it by the ²[Central Government] or by or under any law.

3. The ²[Central Government] may make rules for the purpose of regulating the transaction of business by the Central Board of Revenue, and every order made or act done in accordance with such rules shall be deemed to be the order or act, as the case may be, of the Central Board of Revenue.

* * * * *
⁶THE SCHEDULE.—[ENACTMENTS AMENDED.] Rep. by the Repealing and Amending Act, 1927 (XII of 1927), s. 2 and Schedule.

¹ For Statement of Objects and Reasons, see Gaz. of India, 1924, Pt. V, p. 30; and for Report of Select Committee, see *ibid.*, p. 37.

² Subs. by A. O., 1937, for "G. G. in C".

³ For Notifn. constituting a Central Board of Revenue, see Gen. R. & O.

⁴ Subs. by A. O., 1937, for "him".

⁵ S. 4 omitted by the Repealing and Amending Act, 1939 (34 of 1939), s. 3 and 2nd Sch.

⁶ The Schedule amended the Sea Customs Act, 1878 (8 of 1878), the Cotton Duties Act, 1896 (2 of 1896), the Indian Salt Duties Act, 1908 (10 of 1908), the Copyright Act, 1914 (3 of 1914) and the Income-tax Act, 1922 (11 of 1922). The entry relating to Act 2 of 1896 was omitted by the Repealing Act, 1927 (12 of 1927). The amendments made in the other Acts are shown in their proper places under those Acts.

Short title and commencement.

Constitution of Central Board of Revenue.

Procedure of the Board.

Act XIII] Stamp (Specified Instrument)

THE STAMP (SPECIFIED INSTRUMENTS) ACT, 1924

ACT No. XIII OF 1924

[13th March, 1924]

An Act to provide for the modification of certain provisions of the Stamp Act, 1899, in their application to certain promissory notes and other instruments.

WHEREAS it is expedient to provide for the modification of certain provisions of the Stamp Act, 1899, in their application to certain promissory notes and other instruments; It is hereby enacted as follows:—

1.—²[(1) This Act may be called the Stamp (Specified Instruments) Act.]

³[(2) It extends to the whole of Pakistan.]

2. In this Act,—

(a) "instrument to which this Act applies" means—

(i) any instrument mentioned in Article No. 19, No. 36, No. 37 or No. 52 in Schedule I to the Stamp Act, 1899, or

(ii) any promissory note payable on demand for an amount exceeding two hundred and fifty rupees,

which has been executed in ⁴[any place in Pakistan] at any time after the 30th day of September, 1923, and before the 1st day of April, 1924, and which has been stamped in such a manner that it would have been duly stamped for the purposes of the Stamp Act, 1899, if the Indian Stamp (Amendment) Act, 1923, had not been passed; and

(b) "section" means a section of the Stamp Act, 1899.

II of 1899.

II of 1899.
XLII of 1923.
II of 1899.

Short title and extent.

Definitions.

¹ For Statement of Objects and Reasons, see Gazette of India, 1924, Ex., p. 264.

It has also been extended to the Leased Areas of Baluchistan, see the Leased Areas (Laws) Order, 1950 (G. G. O. 3 of 1950); and applied also in the Federated Areas of Baluchistan, see Gazette of India, 1937, Pt. I, p. 1499.

The Act has been and shall be deemed to have been brought into force in Gwadur (with effect from the 8th September, 1958) by the Gwadur (Application of Central Laws) Ordinance, 1960 (37 of 1960), s. 2.

² Subs. by A. O., 1949, for the original sub-section (1).

³ Subs. by the Central Laws (Statute Reform) Ordinance, 1960 (21 of 1960), s. 3 and 2nd Sch. (with effect from the 14th October, 1955), for section (2), as amended by A. O., 1949 and the Federal Laws (Statute Reform) Act, 1951 (26 of 1951), s. 8.

⁴ Subs. by Ordinance 21 of 1960, s. 3 and 2nd Sch. (with effect from the 14th October, 1955), for "the Provinces and the Chief Commissioner's Provinces" which had been subs. by A. O., 1949, for "the Provinces and Chief Commissioner's Provinces".