

**Stamp Act, 1899 - Even assuming that use of stamp papers is an irregularity, the court can only deem the document to be not properly stamped, but cannot, only on that ground, hold the document to be invalid - Even if an agreement is not executed on requisite stamp paper, it is admissible in evidence on payment of duty and penalty under section 35 or 37 of the Indian Stamp Act, 1899 - If an agreement executed on a plain paper could be admitted in evidence by paying duty and penalty, there is no reason why an agreement executed on two stamp papers, even assuming that they were defective, cannot be accepted on payment of duty and penalty. But admissibility of a document into evidence and proof of genuineness of such document are different issues.**

[2008 PLRonline 0005](#)