

There is no impediment for a stamp paper purchased more than six months prior to the proposed date of execution, being used for a document.

Stamp Act, 1899, S. 54 - Act nowhere prescribes any expiry date for use of a stamp paper - Section 54 merely provides that a person possessing a stamp paper for which he has no immediate use (which is not spoiled or rendered unfit or useless), can seek refund of the value thereof by surrendering such stamp paper to the Collector provided it was purchased within the period of six months next preceding the date on which it was so surrendered - The stipulation of the period of six months prescribed in section 54 is only for the purpose of seeking refund of the value of the unused stamp paper, and not for use of the stamp paper - Section 54 does not require the person who has purchased a stamp paper, to use it within six months - Therefore, there is no impediment for a stamp paper purchased more than six months prior to the proposed date of execution, being used for a document.

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