

SCHEDULE 1  
STAMP-DUTY ON INSTRUMENTS  
(See section 3)

Description of Instrument	Proper Stamp-duty
<sup>1</sup> <b>[5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—</b>	
(a) if relating to the sale of a bill of exchange;	Two annas.
(b) if relating to the sale of a Government security or share in an incorporated company or other body corporate;	Subject to a maximum of ten rupees, one anna for every Rs. 10,000 or part thereof of the value of the security or share.
(c) if not otherwise provided for	Eight annas.
<i>Exemptions</i>	
Agreement or memorandum of agreement—	
(a) for or relating to the sale of goods or merchandise exclusively, not being a NOTE OR MEMORANDUM chargeable under No. 43;	
(b) made in the form of tenders to the Central Government for or relating to any loan;	
* * * *	
<b>AGREEMENT TO LEASE.</b> See LEASE (No. 35).	
<sup>3</sup> <b>[6. AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE,</b> that is to say, any instrument evidencing an agreement relating to —	
(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security);	
or	
(2) the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—	
(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement;	The same duty as a Bill of Exchange [No. 13 (b)] for the amount secured.
(b) if such loan or debt is repayable not more than three months from the date of such instruments.	Half the duty payable on a Bill of Exchange [No. 13 (b)] for the amount secured.
<i>Exemption</i>	
Instrument of pawn or pledge of goods if unattested.]	
<b>7. APPOINTMENT IN EXECUTION OF A POWER,</b> whether of trustees or of property, movable or immovable, where made by any writing not being a will.	Fifteen rupees.

1. Subs. by Act 6 of 1910, s.3, for article 5.

2. Clause (c) omitted by the A.O. 1950.

3. Subs. by Act 15 of 1904, s. 8, for article. 6.

Description of Instrument	Proper Stamp-duty
<p><b>8. APPRAISEMENT OR VALUATION</b> made otherwise than under an order of the Court in the course of a suit—</p> <p>(a) where the amount does not exceed Rs. 1,000;</p> <p>(b) in an other case.....</p>	<p>The same duty as a Bond (No. 15) for such amount.</p> <p>Five rupees.</p>
<i>Exemptions</i>	
<p>(a) Appraisalment or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.</p> <p>(b) Appraisalment of crops for the purpose of ascertaining the amount to be given to a landlord as rent.</p>	
<p><b>9. APPRENTICESHIP-DEED</b>, including every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment, not being ARTICLES OF CLERKSHIP, (No. 11).</p>	Five rupees.
<i>Exemption</i>	
<p>Instruments of apprenticeship executed by a Magistrate under the <sup>1</sup>Apprentices Act, 1850 (XIX of 1850), or by which a person is apprenticed by or at the charge of any public charity.</p>	
<p><b>10. ARTICLES OF ASSOCIATION OF A COMPANY.</b></p>	Twenty-five rupees.
<i>Exemption</i>	
<p>Articles of any Association not formed for profit and registered under section 26 of the <sup>2</sup> Indian Companies Act, 1882 (VI of 1882).</p> <p><i>See also</i> MEMORANDUM OF ASSOCIATION OF A COMPANY (No.39).</p>	
<p><b>11. ARTICLES OF CLERKSHIP</b> or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court.</p> <p><b>ASSIGNMENT.</b> <i>See</i> CONVEYANCE (No. 23), TRANSFER (No. 62), and TRANSFER OF LEASE (No. 63), as the case may be.</p> <p><b>ATTORNEY.</b> <i>See</i> ENTRY AS AN ATTORNEY (No. 30) and POWER OF ATTORNEY (No. 48).</p> <p><b>AUTHORITY TO ADOPT.</b> <i>See</i> ADOPTION-DEED (No. 3).</p>	Two hundred and fifty rupees.

1. *See* now the Apprentices Act, 1961 (52 of 1961).  
2. *See* now the Companies Act, 1956 (1 of 1956).

Description of Instrument	Proper Stamp-duty
<p><b>12. AWARD</b>, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—</p> <p>(a) where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000;</p> <p>(b) in any other case.....</p>	<p>The same duty as a Bond (No. 15) for such amount.</p> <p>Five rupees.</p>
<i>Exemption</i>	
<p>Award under the <sup>1</sup> Bombay District Municipal Act, 1873 (Bom. Act 6 of 1873), section 81, or the Bombay Hereditary Offices Act, 1874 (Bom. Act (3of 1874), section 18.</p>	
<p><sup>2</sup>[<b>13. BILL OF EXCHANGE</b> as defined by s.2(2), not being a Bond, bank-note or currency-note—</p> <p>(b)where payable otherwise than on demand—</p> <p>(i) where payable not more than three months after date or sight—</p> <p style="padding-left: 40px;">if the amount of the bill or note does not exceed Rs. 500;</p> <p style="padding-left: 40px;">if it exceeds Rs. 500 but does not exceed Rs. 1,000;</p> <p style="padding-left: 40px;">and for every additional Rs. 1,000 or part thereof in excess of Rs. 1,000;</p> <p>(ii)where payable more than three months but not more than six months after date or sight—</p> <p style="padding-left: 40px;">if the amount of the bill or note does not exceed Rs. 500;</p> <p style="padding-left: 40px;">if it exceeds Rs. 500 but does not exceed Rs. 1,000;</p> <p style="padding-left: 40px;">and for every additional Rs. 1,000 or part thereof in excess of Rs. 1,000;</p> <p>(iii) where payable more than six months but not more than nine months after date or sight—</p> <p style="padding-left: 40px;">if the amount of the bill or note does not exceed Rs. 500;</p>	
	<p>Thirty paise.</p> <p>Sixty paise.</p> <p>Sixty paise.</p> <p>Sixty paise.</p> <p>One rupee twenty paise.</p> <p>One rupee twenty paise.</p> <p>Ninety paise.</p>

1. See now the Bombay District Municipal Act, 1901 (Bom. Act 3 of 1901).  
2. Subs. by notification No. S.O. 130(E), dated 28-1-2004, for articles 13 and 14.

Description of Instrument	Proper Stamp duty
if it exceeds Rs. 500 but does not exceed Rs. 1,000;	One rupee eighty paise.
and for every additional Rs. 1,000 or part thereof in excess of Rs. 1,000;	One rupee eighty paise.
(iv) where payable more than nine months but not more than one year after date or sight—	
if the amount of the bill or note does not exceed Rs. 500;	One rupee twenty five paise.
if it exceeds Rs. 500 but does not exceed Rs. 1,000;	Two rupees fifty paise.
and for every additional Rs. 1,000 or part thereof in excess of Rs. 1,000;	Two rupees fifty paise.
(c) where payable at more than one year after date or sight—	
if the amount of the bill or note does not exceed Rs. 500;	Two rupees fifty paise.
if it exceeds Rs. 500 but does not exceed Rs. 1,000;	Five rupees.
and for every additional Rs. 1,000 or part thereof in excess of Rs. 1,000;	Five rupees.
<b>14. BILL OF LADING</b> (including a through bill of lading).	One rupee. <i>N.B.</i> —If a bill of lading is drawn in parts, the proper stamp therefore must be borne by each one of the set.]
<i>Exemptions</i>	
(a) Bill of lading when the goods therein described are received at a place within the limits of any port as defined under the Indian Ports Act, 1889 (10 of 1889), and are to be delivered at another place within the limits of the same port.	
(b) Bill of lading when executed out of India and relating to property to be delivered in India.	
<b>15. BOND</b> [as defined by section 2(5)] not being a DEBENTURE (No. 27) and not being otherwise provided for by this Act, or by the Court-fees Act, 1870 (7 of 1870),—	
where the amount or value secured does not exceed Rs. 10;	Two annas.
where it exceeds Rs. 10 and does not exceed Rs. 50;	Four annas.

Description of Instrument	Proper Stamp duty
where it exceeds Rs. 50 and does not exceed Rs. 100	Eight annas.
where it exceeds Rs. 100 and does not exceed Rs. 200	One rupee.
where it exceeds Rs. 200 and does not exceed Rs. 300	One rupee eight annas.
where it exceeds Rs. 300 and does not exceed Rs. 400	Two rupees.
where it exceeds Rs. 400 and does not exceed Rs. 500	Two rupees eight annas.
where it exceeds Rs. 500 and does not exceed Rs. 600	Three rupees.
where it exceeds Rs. 600 and does not exceed Rs. 700	Three rupees eight annas.
where it exceeds Rs. 700 and does not exceed Rs. 800	Four rupees.
where it exceeds Rs. 800 and does not exceed Rs. 900	Four rupees eight annas.
where it exceeds Rs. 900 and does not exceed Rs. 1,100	Five rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000	Two rupees eight annas.
<i>See</i> ADMINISTRATION BOND (No. 2), BOTTOMRY BOND (No. 16), CUSTOMS BOND (No. 26), INDEMNITY BOND (No. 34), RESPONDENTIA BOND (No. 56), SECURITY BOND (No. 57).	
<i>Exemptions</i>	
Bond, when executed by—	
(a) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876 (Ben. Act 3 of 1876), section 99, for the due performance of their duties under that Act;	
(b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.	
<b>16. BOTTOMRY BOND</b> , that is to say, any instrument where by the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.	The same duty as a Bond (No. 15) for the same amount.
<b>17. CANCELLATION</b> —Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for. <i>See also</i> Release (No. 55), Revocation of Settlement (No. 58-B), Surrender of Lease (No. 61), Revocation of Trust (No. 64-B).	Five rupees.
<b>18. CERTIFICATE OF SALE</b> (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue-officer—	
(a) where the purchase-money does not exceed Rs. 10;	Two annas.
(b) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25;	Four annas.
(c) in any other case .....	The same duty as a conveyance (No. 23) for a consideration equal to the amount of the purchase-money only.

Description of Instrument	Proper Stamp-duty																																													
<p><b>19. CERTIFICATE OR OTHER DOCUMENT</b> <sup>1</sup> [(except the certificate or other document covered under Articles 27 and 56A)<sup>2</sup>“evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body.”</p> <p style="text-align: center;"><sup>2</sup>* * * *</p>	<sup>3</sup> [Two anna].																																													
<p><b>20. CHARTER-PARTY</b>, that is to say, any instrument (except agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not.</p> <p style="text-align: center;"><sup>4</sup>* * * *</p>	One rupee.																																													
<p><b>22. COMPOSITION-DEED</b>, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of licence, for the benefit of his creditors.</p>	Ten rupees.																																													
<p><b>23. CONVEYANCE</b> [as defined by section 2 (10)] not being a Transfer charged or exempted under No. 62,—</p> <p style="padding-left: 40px;">where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50:</p> <p style="padding-left: 40px;">where it exceeds Rs. 50 but does not exceed Rs. 100.</p>	Eight annas.  One rupees.																																													
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">Ditto</td> <td style="width: 25%;">100</td> <td style="width: 25%;">ditto</td> <td style="width: 25%;">200</td> <td>Two rupees.</td> </tr> <tr> <td>Ditto</td> <td>200</td> <td>ditto</td> <td>300</td> <td>Three rupees.</td> </tr> <tr> <td>Ditto</td> <td>300</td> <td>ditto</td> <td>400</td> <td>Four rupees.</td> </tr> <tr> <td>Ditto</td> <td>400</td> <td>ditto</td> <td>500</td> <td>Five rupees.</td> </tr> <tr> <td>Ditto</td> <td>500</td> <td>ditto</td> <td>600</td> <td>Six rupees.</td> </tr> <tr> <td>Ditto</td> <td>600</td> <td>ditto</td> <td>700</td> <td>Seven rupees.</td> </tr> <tr> <td>Ditto</td> <td>700</td> <td>ditto</td> <td>800</td> <td>Eight rupees.</td> </tr> <tr> <td>Ditto</td> <td>800</td> <td>ditto</td> <td>900</td> <td>Nine rupees.</td> </tr> <tr> <td>Ditto</td> <td>900</td> <td>ditto</td> <td>1,000</td> <td>Ten rupees.</td> </tr> </table>	Ditto	100	ditto	200	Two rupees.	Ditto	200	ditto	300	Three rupees.	Ditto	300	ditto	400	Four rupees.	Ditto	400	ditto	500	Five rupees.	Ditto	500	ditto	600	Six rupees.	Ditto	600	ditto	700	Seven rupees.	Ditto	700	ditto	800	Eight rupees.	Ditto	800	ditto	900	Nine rupees.	Ditto	900	ditto	1,000	Ten rupees.	
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<p><sup>5</sup>[(a)Assignment of copyright by entry made under the<sup>6</sup>Indian Copyright Act, 1847 (20 of 1847) section 5.]</p> <p><sup>7</sup>[(b) for the purpose of this article, the portion of duty paid in respect of a document falling under article No. 23A shall be excluded while computing the duty payable in respect of a corresponding document relating to the completion of the transaction in any Union territory under this article.]</p>																																														
CO-PARTNERSHIP-DEED. <i>See</i> Partnership (No. 46.)																																														
<p><sup>5</sup>[<b>23A. CONVEYANCE IN THE NATURE OF PART PERFORMANCE</b>—Contracts for the transfer of immovable property in the nature of part performance in any Union territory under section 53A of the Transfer of Property Act, 1882 (4 of 1882).</p>	Ninety per cent. of the duty as a Conveyance (No. 23).]																																													

1. Ins. by Act 7 of 2019, s. 21 (w.e.f. 1-7-2020). [Earlier notified w.e.f. 9-1-2020 followed by 1-4-2020]  
2. The words, brackets and figures “See also LETTER OF ALLOTMENT OF SHARES (No. 36)” omitted by s. 21, *ibid.* (w.e.f. 1-7-2020). [Earlier notified w.e.f. 9-1-2020 followed by 1-4-2020]  
3. Subs. by Act 43 of 1923 s. 2, for “One anna”.  
4. Art. 21 omitted by Act 5 of 1927, s. 5.  
5. Certain words and figure numbered as clause (a) thereof by Act 48 of 2001, s. 11 (w.e.f. 24-9-2001).  
6. *See* now the Copyright Act, 1957 (14 of 1957).  
7. Ins. by Act 48 of 2001, s. 11 (w.e.f. 24-9-2001).

Description of Instrument	Proper Stamp-duty
<p><b>24. COPY OR EXTRACT</b> certified to be a true copy or extract, by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees—</p> <p>(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee;</p> <p>(ii) in any other case.....</p> <p style="text-align: center;"><i>Exemptions</i></p> <p>(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.</p> <p><sup>1</sup>[(b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, <sup>2</sup>[divorces,] deaths or burials].</p>	<p>Eight annas.</p> <p>One rupee.</p>
<p><b>25. COUNTERPART OR DUPLICATE</b> of any instrument chargeable with duty and in respect of which the proper duty has been paid,—</p> <p>(a) if the duty with which the original instrument is chargeable does not exceed one rupee;</p> <p>(b) in any other case .....</p> <p style="text-align: center;"><i>Exemption</i></p> <p>Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.</p>	<p>The same duty as is payable on the original.</p> <p>One rupee.</p> <p>The same duty as a Bond (No. 15) for such amount.</p> <p>Five rupees.</p>
<p><b>26. CUSTOMS BOND—</b></p> <p>(a) where the amount does not exceed Rs. 1,000;</p> <p>(b) in any other case .....</p>	
<p><sup>3</sup>[<b>27. DEBENTURE—</b>[as defined by section 2(10A)]</p> <p>(see section 9A and 9B)</p>	
<p>(a) in case of issue of debenture;</p> <p>(b) in case of transfer and re-issue of debenture.</p>	<p>0.005%</p> <p>0.0001%]</p>

1. Subs. by Act 5 of 1906, s. 7, for clauses (b) and (c).

2. Ins. by Act 10 of 1914, s. 2 and the First Schedule.

3. Subs. by Act 7 of 2019, s. 21, for article 27 (w.e.f. 1-7-2020). [Earlier notified w.e.f. 9-1-2020 followed by 1-4-2020]

*Explanation.*—The term “Debenture” includes any interest coupons attached thereto but the amount of such coupons shall not be included in estimating the duty.

*Exemption*

A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture holders:

Provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.

*See* also BOND (NO. 15): and sections 8 and 55.

**28. DELIVERY ORDER IN RESPECT OF GOODS,**<sup>1</sup>[(excluding delivery order in respect of settlement of transactions in securities in stock exchange)] that is to say, any instrument entitling any person therein named, or his assigns, or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees.

**DEPOSIT OF TITLE-DEEDS**<sup>2</sup> [SEE AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS PAWN OR PLEDGE (NO. 6)].

**DISSOLUTION OF PARTNERSHIP** *See* PARTNERSHIP (No. 46).

**29. DIVORCE.**—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.

**DOWER**—Instrument of *See* SETTLEMENT (No. 58).

**DUPLICATE.** *See* COUNTERPART (No. 25).

**30. ENTRY AS AN ADVOCATE, VAKIL OR ATTORNEY ON THE ROLL OF ANY HIGH COURT**<sup>3</sup>[under the Indian Bar Councils Act, 1926 (38 of 1926) or] in exercise of powers conferred on such court by Letters patent or by the<sup>4</sup>Legal Practitioners Act, 1884 (9 of 1884)—

(a) in the case of an Advocate or Vakil.....

(b) in the case of an Attorney.....

*Exemption*

entry of an advocate, wakil or attorney on the roll of any High court when he has previously been enrolled in a High Court.

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1. Ins. by Act 7 of 2019, s. 21 (w.e.f. 1-7-2020). [Earlier notified w.e.f. 9-1-2020 followed by 1-4-2020]

2. Subs. by Act 15 of 1904, s. 8, for “*See* Agreement by way of Equitable Mortgage (No. 6)”.

3. Ins. by Act 38 of 1926, s. 19 and the Sch.

4. *Since* repealed.

5. The entry “EQUITABLE MORTGAGE” omitted by Act 15 of 1904, s. 8.



**31. EXCHANGE OF PROPERTY.**—Instrument of.

**EXTRACT.** See Copy (No. 24).

**32. FURTHER CHARGE.**—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—

(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 (that is, with possession);

(b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession)—

(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument;

(ii) if possession is not so given.....

**33. GIFT.**—Instrument of, not being a SETTLEMENT (No. 58) or will or TRANSFER (No. 62).

**HIRING AGREEMENT** or agreement for service. SEE AGREEMENT No.5).

**34. INDEMNITY-BOND.....**

**INSPECTORSHIP-DEED** See COMPOSITION-DEED (No. 22) INSURANCE. See POLICY OF INSURANCE (No. 47).

**35. LEASE,** including an under-lease or sub-lease and any agreement to let or sub-let—

(a) whereby such lease the rent is fixed and no premium is paid or delivered—

(i) where the lease purports to be for a term of less than one year;

(ii) where the lease purports to be for a term of not less than one year but not more than three years;

(iii) where the lease purports to be for a term in excess of three years;

(iv) where the lease does not purport to be for any definite term;

(v) where the lease purports to be in perpetuity;

The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.

The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.

The same duty as a Conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.

The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.

The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property, as set forth in such instrument.

The same duty as a Security Bond (No. 57) for the same amount.

The same duty as a Bond (No.15) for the whole amount payable or deliverable under such lease.

The same duty as Bond (No. 15) for the amount or value of the average annual rent reserved.

The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.

The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.

The same duty as a Conveyance (No. 23) for a consideration equal to one-fifth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.





Description of Instrument	Proper Stamp-duty
<p>(b) when the loan is repayable more than three months, but not more than <sup>1</sup>[eighteen months], from the date of the instrument—</p> <p>for every sum secured not exceeding Rs. 100 and for every Rs. 100 or part thereof secured in excess of Rs. 100.</p>	<p><sup>2</sup>[Two annas.]</p> <p><sup>2</sup>[Two annas.]</p>
<p><b>42. NOTARIAL ACT</b>, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a PROTEST (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.</p> <p><i>See also</i> PROTEST OF BILL OR NOTE (No. 50).</p>	<p>One rupee.</p>
<p><sup>3</sup><b>43. NOTE OR MEMORANDUM</b>, sent by a Broker or agent to his principal intimating the purchase or sale on account of such principal—</p> <p>(a) of any goods exceeding in value twenty rupees;</p> <p>(b) of any stock or marketable security exceeding in value twenty rupees;</p>	<p>Two annas.</p> <p>Subject to a maximum of ten rupees, one anna for every Rs. 10,000 or part thereof the value of the stock or security.]</p>
<p><b>44. NOTE OF PROTEST BY THE MASTER OF A SHIP.</b></p> <p><i>See also</i> PROTEST BY THE MASTER OF A SHIP (No. 51).</p> <p><b>ORDER FOR THE PAYMENT OF MONEY.</b></p> <p><i>See</i> BILL OF EXCHANGE (No. 13).</p>	<p>Eight annas.</p>
<p><b>45. PARTITION</b>— Instrument of [as defined by s. 2 (15)]</p>	<p>The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.</p> <p><i>N.B.</i>—The largest share remaining after the property is partitioned (or, if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated:</p> <p>Provided always that—</p> <p>(a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than eight annas;</p>

1. Subs. by Act 5 of 1906, s. 7, for “one year”  
2. Subs. by Act 15 of 1904, s. 8, for “Four annas”.  
3. Subs. by Act 6 of 1910, s. 3, for article 43.

Description of Instrument	Proper Stamp-duty	
	<p>(b) where land is held on revenue settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue;</p> <p>(c) where a final order for effecting a partition passed by any Revenue-authority or any Civil-Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed eight annas.</p>	
<b>46. PARTNERSHIP—</b>		
<b>A—INSTRUMENT OF—</b>		
(a) where the capital of the partnership does not exceed Rs. 500;	Two rupees eight annas.	
(b) in any other case.....	Ten rupees.	
<b>B.—DISSOLUTION OF.....</b>	Five rupees.	
<sup>1</sup> [PAWN OR PLEDGE. <i>See</i> AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS. PAWN OR PLEDGE (NO. 6).]		
<b>47. POLICY OF INSURANCE—</b>		
<sup>2</sup> [A.—SEA INSURANCE [ <i>see</i> section 7] of Indian Stamp Act, 1899 (2 of 1899)]	If drawn singly	If drawn in duplicate, for each part
(I) for or upon any voyage—		
(i) where the premium or consideration does not exceed the rate of <sup>3</sup> *** one-eighth per centum of the amount insured by the policy;	<sup>4</sup> [Ten nayapaise.]	<sup>5</sup> [Fivenayapaise.]
(ii) in any other case, in respect of every full sum of <sup>6</sup> [one thousand five hundred rupees] and also any fractional part of <sup>6</sup> [one thousand five hundred rupees] insured by the policy;	<sup>4</sup> [Ten nayapaise.]	<sup>5</sup> [Five nayapaise.]

1. Ins. by Act 15 of 1904, s. 8.

2. Subs. by Act 5 of 1906, s. 7, for Division A and B.

3. The words "Fifteen nayapaise or" omitted by Act 14 of 1961, Section 16, the words in italics were subs. by Act 19 of 1958, s. 13, for "two annas" (w.e.f. 1-10-1958).

4. Subs. by Act 19 of 1958, s. 13, for "one anna" (w.e.f. 1-10-1958).

5. Subs. s. 13, *ibid.*, for "half an anna" (w.e.f. 1-10-1958).

6. Subs. Act 18 of 1928, s. 2 and the First Schedule, for "one thousand rupees".

Description of Instrument	Proper Stamp-duty	
(2) for time—		
(iii) in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy—		
where the insurance shall be made for any time not exceeding six months;	<sup>1</sup> [Fifteen nayepaise.]	<sup>2</sup> [Ten nayepaise.]
where the insurance shall be made for any time exceeding six months and not exceeding twelve months.	<sup>3</sup> [Twenty-fivenayepaise.]	<sup>1</sup> [Fifteen nayepaise.]
<hr/>		
B.— <sup>4</sup> [FIRE-INSURANCE AND OTHER CLASSES OF INSURANCE, NOT ELSEWHERE INCLUDED IN THIS ARTICLE, COVERING GOODS, MERCHANDISE, PERSONAL EFFECTS, CROPS AND OTHER PROPERTY AGAINST LOSS OR DAMAGE —		
(1) in respect of an original policy—		
(i) when the sum insured does not exceed Rs. 5,000;	<sup>5</sup> [Fifty nayepaise.]	
(ii) in any other case; and	One rupees.	
(2) in respect of each receipt for any payment of a premium on any renewal of an original policy.	One-half of duty payable in respect of the original policy in addition to the amount if any, chargeable under No. 53.	
C.—ACCIDENT AND SICKNESS INSURANCE—		
(a) against railway accident, valid for a single journey only.	<sup>2</sup> [Ten nayepaise.]	
<i>Exemption</i>		
When issued to a passenger travelling by the intermediate or the third class in any railway;		
(b) in any other case—for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs. 1,000, and also where such amount exceeds Rs. 1,000, for every Rs. 1,000 or part thereof.	<sup>1</sup> [Fifteen nayepaise]:	
	<sup>6</sup> [Provided that, in case of a policy of insurance against death by accident when the annual premium payable does not exceed <sup>7</sup> [Rs. 2.50] per Rs. 1,000, the duty on such instrument shall be <sup>2</sup> [Ten nayepaise] for every Rs. 1,000 or part thereof of the maximum amount which may become payable under it.]	

1. Subs. by Act 19 of 1958, s. 13, for “Two annas” (w.e.f. 1-10-1958).

2. Subs. by s. 13, *ibid.*, for “One anna” (w.e.f. 1-10-1958).

3. Subs. by s. 13, *ibid.*, for “Four annas” (w.e.f. 1-10-1958).

4. Subs. by Act 43 of 1923, s. 2, for “FIRE-INSURANCE.”

5. Subs. by Act 19 of 1958, s. 13, for “Eight annas” (w.e.f. 1-10-1958).

6. Added by Act 18 of 1928, s. 2 and Schedule.

7. Subs. by Act 19 of 1958, s. 13, for “2.8-0” (w.e.f. 1-10-1958).

Description of Instrument	Proper Stamp-duty	
<sup>1</sup> [CC.—INSURANCE BY WAY OF INDEMNITY against liability to pay damages on account of accidents to workmen employed by or under the insurer or against liability to pay compensation under the Workmen's Compensation Act, 1923 (8 of 1923), for every Rs. 100 or part thereof payable as premium.	<sup>2</sup> [Ten nayepaise.]	
<sup>3</sup> [D.—LIFE INSURANCE <sup>4</sup> [OR GROUP INSURANCE OR OTHER INSURANCE] NOT SPECIFICALLY PROVIDED FOR, except such a <b>RE-INSURANCE</b> , as is described in Division E of this article—	If drawn singly	If drawn in duplicate for each part.
(i) for every sum insured not exceeding Rs. 250;	<sup>5</sup> [Fifteen nayepaise.]	<sup>2</sup> [Ten nayepaise.]
(ii) for every sum insured exceeding Rs. 250 but not exceeding Rs. 500;	<sup>6</sup> [Twenty five nayepaise.]	<sup>5</sup> [Fifteen nayepaise.]
(iii) for every sum insured exceeding Rs. 500 but not exceeding Rs. 1,000 and also for every Rs. 1,000 or part thereof in excess of Rs. 1,000.	<sup>7</sup> [Forty nayepaise.]	<sup>8</sup> [Twenty nayepaise.]
<p><i>Exemption</i></p> <p>Polices of life-insurance granted by the Director-General of PostOffices in accordance with rules for Postal Life-Insurance issued under the authority of the Central Government.]</p> <p>E.—RE-INSURANCE BY AN INSURANCE COMPANY, which has granted a POLICY of the nature specified in Division A or Division B of this Article,<sup>10</sup> with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.</p>	<sup>9</sup> [N.B.—If a policy of group insurance is renewed or otherwise modified whereby the sum insured exceeds the sum previously insured on which stamp-duty has been paid, the proper stamp must be borne on the excess sum so insured.]	
	One-quarter of the duty payable in respect of the original insurance but not less than <sup>2</sup> [ten nayepaise] or more than oneruppee.  <sup>11</sup> [Provided that if the total amount of duty payable is not a multiple of fivenayepaise, the total amount shall be rounded off to the next higher multiple of fivenayepaise].	

1. Ins. by Act 15 of 1925, s. 2.

2. Subs. by Act 19 of 1958, s. 13, for "One anna" (w.e.f. 1-10-1958).

3. Subs. by Act 18 of 1928, s. 2, and the First Schedule for Division D.

4. Subs. by Act 43 of 1955, s. 7, for "or other insurance" (w.e.f. 1-4-1956).

5. Subs. by Act 19 of 1958, s. 13, for "Two annas" (w.e.f. 1-10-1958).

6. Subs. by s. 13, *ibid.*, for "Four annas" (w.e.f. 1-10-1958).

7. Subs. by s. 13, *ibid.*, for "Six annas" (w.e.f. 1-10-1958).

8. Subs. by s. 13, *ibid.*, for "Three annas" (w.e.f. 1-10-1958).

9. Ins. by Act 43 of 1955, s. 7 (w.e.f. 1-4-1956).

10. Subs. by Act 43 of 1923, s. 2, for "of Sea-Insurance or a policy of Fire Insurance".

11. Ins. by Act 14 of 1961, s. 16.

Description of Instrument	Proper Stamp-duty
<i>General Exemption</i>	
Letter of cover or engagement to issue a policy of insurance:	
Provided that, unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose, except, to compel the delivery of the policy therein mentioned.]	
<b>48. POWER-OF-ATTORNEY</b> [as defined by section 2(21)],not being a PROXY (No. 52),—	
(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents;	Eight annas.
(b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882 (15 of 1882);	Eight annas.
(c) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (a);	One rupee.
(d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally;	Five rupees.
(e) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;	Ten rupees.
(f)when given for consideration and authorizing the attorney to sell any immovable property;	The same duty as a Conveyance (No. 23) for the amount of the consideration.
(g) in any other case.....	One rupee for each person authorized. <i>N.B.</i> —The term “registration” includes every operation incidental to registration under the <sup>1</sup> Indian Registration Act, 1877 (III of 1877).
<i>Explanation.</i> —For the purposes of this article more persons than one when belonging to the same firm shall be deemed to be one person.	
<sup>2</sup> [ <b>49. PROMISSORY NOTE</b> [as defined by section 2(22)]	
(a) when payable on demand—	
(i)when the amount or value does not exceed Rs. 250;	<sup>3</sup> [Ten nayepaise.]

1. See now the Indian Registration Act, 1908 (16 of 1908).

2. Subs. by Act 43 of 1923, s. 2, for Article 49.

3. Subs. by Act 19 of 1958, s. 13, for “One anna” (w.e.f. 1-10-1958).



Description of Instrument	Proper Stamp-duty
(ii) when the amount or value exceeds Rs. 250 but does not exceed Rs. 1,000;	<sup>1</sup> [Fifteen nayepaise].
(iii) in any other case	<sup>2</sup> [Twenty-fivenayepaise.]
(b) when payable otherwise than on demand—	The same duty as a Bill of Exchange (No. 13) for the same amount payable otherwise than on demand.]
<b>50. PROTEST OF BILL OR NOTE</b> , that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note.	One rupee.
<b>51. PROTEST BY THE MASTER OF A SHIP</b> , that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the characterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such, <i>See also</i> NOTE OF PROTEST BY THE MASTER OF A SHIP (No. 44).	One rupee.
<b>52. PROXY</b> , empowering any person to vote at any one election of the members of a district or local board or of a body of municipal commissioners, or at any one meeting of (a) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferable, (b) a local authority, or (c) proprietors, members or contributors to the funds of any institution.	<sup>3</sup> [Thirtypaise.]
<b>53. RECEIPT</b> [as defined by section 2(23)] for any money or other property the amount or value of which exceeds <sup>4</sup> [five thousand rupees.] <i>Exemptions</i>	<sup>3</sup> [One rupee]
Receipt—	
(a) endorsed on or contained in any instrument duly stamped <sup>5</sup> [or any instrument exempted] under the proviso to section 3 (instruments executed on behalf of the Government) <sup>6</sup> [or any cheque or bill of exchange payable on demand] acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal-money, interest or annuity, or other periodical payment thereby secured;	
(b) for any payment of money without consideration;	

1. Subs. by Act 19 of 1958, s. 13, for “Two annas” (w.e.f. 1-10-1958).

2. Subs. by S. 13, *ibid.*, for “Four annas” (w.e.f. 1-10-1958).

3. Subs. by Act 32 of 1994, s. 99, for “Twenty paise” (w.e.f. 13-5-1994).

4. Subs. by Act 23 of 2004, s. 117, for “five hundred rupees”.

5. Subs. by Act 18 of 1928, s. 2 and the First Schedule, for “or exempted”.

6. Ins. by s. 2 and the First Schedule, *ibid.*

Description of Instrument	Proper Stamp-duty
<p>(c) for any payment of rent by a cultivator on account of land assessed to Government revenue, or<sup>1</sup>[in the States of Madras, Bombay and Andhra] <sup>2</sup>[as they existed immediately before the 1st November, 1956] of inam lands;</p>	
<p>(d) for pay or allowances by non-commissioned <sup>3</sup>[or petty], officers, <sup>4</sup>[soldiers, <sup>3</sup>[sailors] or airmen] of <sup>5</sup> [<sup>6</sup> [the Indian military, <sup>3</sup>[naval] or air forces], when serving in such capacity, or by mounted police-constables;</p>	
<p>(e) given by holders of family-certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned <sup>3</sup>[or petty] officers <sup>4</sup>[soldier, <sup>3</sup>[sailor] or airmen] of <sup>7</sup>[any of the said forces], and serving in such capacity;</p>	
<p>(f) for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned <sup>3</sup>[or petty] officer, <sup>4</sup>[soldiers, <sup>3</sup>[sailors] or airmen] and not serving the Government in any other capacity;</p>	
<p>(g) given by a headman or lambardar for land-revenue or taxes collected by him;</p>	
<p>(h) given for money or securities for money deposited in the hands of any banker, to be accounted for:</p>	
<p>Provided that the same is not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for:</p>	
<p>Provided also that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of, or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security.</p>	

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1. Subs. by the Andhra (Adaptation of Law on Union Subjects) Order, 1954, for "In the Presidencies of Fort St. George and Bombay" (w.e.f. 1-10-1953).
  2. Ins. by the Adaptation of Laws (No. 2) Order, 1956.
  3. Ins. by Act 35 of 1934, s. 2 and the Schedule.
  4. Subs. by Act 10 of 1927, s. 2 and the First Schedule, for "or soldiers".
  5. Subs. by s. 2 and the First Schedule *ibid.*, for "Her Majesty's Army or Her Majesty's Indian Army".
  6. Subs. by the A.O. 1950, for "His Majesty's".
  7. Subs. by Act 10 of 1927, s. 2, and the First Schedule for "either of the said Armies".

Description of Instrument	Proper Stamp-duty
<sup>1</sup> [SEE ALSO POLICY OF INSURANCE [NO. 47-B (2).]	
<b>54. RECONVEYANCE OF MORTGAGED PROPERTY—</b> (a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000;  (b) in any other case.....	The same duty as a conveyance (No. 23) for the amount of such consideration as set forth in the Reconveyance. Ten Rupees.
<b>55. RELEASE</b> , that is to say, any instruments <sup>2</sup> [(not being such a release as is provided for by section 23A)] whereby a person renounces a claim upon another person or against any specified property— (a) if the amount or value of the claim does not exceed Rs. 1,000; (b) in any other case.....	The same duty as a Bond (No. 15) for such amount or value as set forth in the Release. Five rupees. The same duty as a Bond (No. 15) for the amount of the loan secured.
<b>56. RESPONDENTIA BOND</b> , that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.	
<b>REVOCAION OF ANY TRUST OR SETTLEMENT</b>	0.005%
See SETTLEMENT (No. 58); TRUST (No. 64)	0.015%
<sup>3</sup> [ <b>56A. SECURITY OTHER THAN DEBENTURES</b> (see sections 9A and 9B)—	0.003%
(a) issue of security other than debenture;	0.002%
(b) transfer of security other than debenture on delivery basis;	0.003%
(c) transfer of security other than debenture on non-delivery basis;	0.0001%
(d) derivatives—	0.002%
(i) futures (equity and commodity)	0%
(ii) options (equity and commodity)	0.00001%]
(iii) currency and interest rate derivatives	The same duty as a Bond (No. 15) for the amount secured.
(iv) other derivatives	Five rupees.
(e) Government securities	
(f) repo on corporate bonds	
<b>57. SECURITY BOND OR MORTGAGE-DEED</b> , executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof or executed by a surety to secure the due performance of a contract,— (a) when the amount secured does not exceed Rs. 1,000;  (b) in any other case.....	
<i>Exemptions</i>	
Bond or other instrument, when executed—	
(a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876 (Ben. Act 3 of 1876), section 99, for the due performance of their duties under that Act;	
(b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of	

1. Ins. by Act 5 of 1906, s. 7.

2. Ins. by Act 15 of 1904, s. 8.

3. Ins. by Act 7 of 2019, s. 21 (w.e.f.1-7-2020). [Earlier notified w.e.f. 9-1-2020 followed by 1-4-2020]

public utility shall not be less than a specified sum per mensem;

**57. REVOCATION OF TRUSTS**—  
Description of Instruments made by the <sup>1</sup>[State Government] under section 70 of the Bombay Irrigation Act, 1879) (Bom. Act V of 1879);

Proper Stamp-duty

(d) executed by persons taking advances under the Land Improvement Loans Act, 1883 (19 of 1883), or the Agriculturists' Loan Act, 1884 (12 of 1884), or by their sureties, as security for the repayment of such advances;

The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the Instrument of Revocation but not exceeding ten rupees.

(e) executed by officers of <sup>2</sup>[the <sup>3</sup>Government] or their sureties to secure the due execution of an office or the <sup>4</sup>due performance of the duties of the office;  
**59. SHARE WARRANTS**—  
Description of Instruments made by the <sup>5</sup>[State Government] under the Indian Companies Act, 1882 (6 of 1882).

<sup>6</sup>[One and a half times] the duty payable on a Conveyance (No. 23) for a consideration equal to the amount or value of the property settled as set forth in such settlement.  
The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled as set forth in such settlement.

**58. SETTLEMENT—**

A.—INSTRUMENT OF, (including a deed of dower).....*Exemptions*

Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed eight annas.

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1. Subs. by the A.O. 1937, for "Governor of Bombay in Council".

2. Subs. *ibid.*, for "Government".

3. Subs. by the A.O. 1950, for "Crown".

4. *Exemption (b)* omitted by the A.O. 1937.

5. *See now the Companies Act, 1956 (1 of 1956).*

6. Subs. by Act 6 of 1910, s. 3, for "Three-quarters of".

*Exemptions*

Share warrant when issued by a company in pursuance of the <sup>1</sup>Indian Companies Act, 1882 (6 of 1882), section 30, to have effect only upon payment, as composition for that duty, to the Collector or Stamp-revenue, of—

(a) <sup>2</sup>[one and a half] per centum of the whole subscribed capital of the company, or

(b) if any company which has paid the said duty or composition in full, subsequently issues an Addition to its subscribed capital— <sup>2</sup>[one and a half] per centum of the additional capital so issued.

**SCRIP**, See CERTIFICATE (No. 19).

**60. SHIPPING ORDER** for or relating to the conveyance of goods on board of any vessel. One anna.

**61. SURRENDER OF LEASE—**

(a) when the duty with which the lease is chargeable does not exceed five rupees; The duty with which such lease is chargeable.

(b) in any other case..... Five rupees.

*Exemption*

Surrender of lease, when such lease is exempted from duty.

**62. TRANSFER** (whether with or without consideration)—

<sup>3</sup> *	*		*	
*	*		*	*

(c) of any interest secured by a bond, mortgage-deed or policy of insurance,—

(i) if the duty on such bond, mortgage-deed or policy does not exceed five rupees; The duty with which such bond, mortgage-deed or policy of insurance is chargeable.

(ii) in any other case..... Five rupees.

Description of Instrument	Proper Stamp-duty
(d) of any property under the <sup>4</sup> Administrator General's Act, 1874 (2 of 1874), section 31;	Five rupees.
(e) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary.	Five rupees or such smaller amount as may be chargeable under clauses (a) to (c) of this Article.

3. See now the Companies Act, 1956 (1 of 1956).

4. Subs. by Act 6 of 1910, s. 3, for "three-quarters of".

5. Article 62 item (a) and (b) omitted by Act 7 of 2019, s. 21 (w.e.f. 1-4-2020). [Earlier notified w.e.f. 9-1-2020 followed by 1-4-2020]

1. See now the Administrator General's Act, 1963 (45 of 1963).

*Exemptions*

Transfers by endorsement—

(a) of a bill of exchange, cheque or promissory note;

(b) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods;

(c) of a policy of insurance;

(d) of securities of the Central Government. *See also* section 8.

**63. TRANSFER OF LEASE** by way or assignment and not by way of under-lease. The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.

*Exemption*

Transfers of any lease exempt from duty.

**64. TRUST—**

A. — **DECLARATION OF**—of, or concerning, any property when made by any writing not being a WILL.

The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding fifteen rupees.

B.—**REVOCAION OF**—of, or concerning, any property when made by any instrument other than a WILL.

The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding ten rupees.

*See also* SETTLEMENT (No. 58).

**VALUATION**, *See* APPRAISEMENT (No. 8).

**VAKIL**, *See* ENTRY AS A VAKIL (No. 30).

**65. WARRANT FOR GOODS**, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods maybe. Four annas.

## STATE AMENDMENT

### Assam

**Amendment of Schedule I of Act II of 1899.**—In Schedule I to the principal Act, for item No. 23, the following shall be substituted, namely:—

Description of Instrument	Proper Stamp-duty
23. Conveyance [as defined by section 2 (10)] not being a Transfer Charged or exempted under No. 62	
Where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50.	Two rupees and fifty paise.
Where it exceeds Rs. 50 but does not exceed Rs. 100;	Five Rupees
Where it exceeds Rs. 100 but does not exceed Rs. 200;	Ten rupees
Where it exceed Rs. 200 but does not exceed Rs. 300;	Twelve rupees
Where it exceed Rs. 300 but does not exceed Rs. 400;	Twenty rupees
Where it exceed Rs. 400 but does not exceed Rs. 500;	Twenty-two rupees
Where it exceed Rs. 500 but does not exceed Rs. 600;	Twenty-eight rupees.
Where it exceed Rs. 600 but does not exceed Rs. 700;	Thirty-two rupees.
Where it exceed Rs. 700 but does not exceed Rs. 800;	Thirty-seven rupees
Where it exceed Rs. 700 but does not exceed Rs. 900;	Forty-two rupees
Where it exceed Rs. 900 but does not exceed Rs. 1,000;	Forty-six rupees.
For every Rs. 500 or part thereof in excess of Rs. 1,000;	Twenty-three rupees
Where it excels Rs. 50,000 but does not exceed Rs. 90, 000;	Sixty rupees for every on thousand rupees.
Where it exceeds Rs. 90, 000 but does not exceed Rs. 1, 50, 000;	Eighty rupees for every one thousand rupees.
and where it exceeds Rs. 1, 50, 000;	One hundred rupees for every one thousand rupees.

Provided that where the “instrument” or the conveyance is in respect of an Industrial loan, certified as such by the Director of Industries, Assam, the Stamp duty shall be half of the above rate.

#### Exemption

Assignment of copyright under the Indian Copyright Act, 1957 (Act XIV, 1957).

Co-partnership Deed-See partnership (No. 46)”.

[Vide Assam Act 6 of 1990, s. 2]

## Assam

**Amendment of Schedule I.**—In the principal act, in Schedule-I, for item No. 23, the following shall be substituted, namely:—

Description of Instrument	Proper Stamp-duty
“23. Conveyance [as defined by Section - 2(10)], not being a Transfer, charged or exempted under No. 62.	Five percent. of the market value of the property for such conveyance made in favour of women and six percent for others.”

[Vide Assam Act 19 of 2008. s. 2]

## Assam

### Amendment of Schedule-I

Description of Instrument	Proper Stamp-duty
“23. Conveyance [as defined by Section - 2(10)], not being a Transfer, charged or exempted under No. 62.	Two percent. of the market value of the property for such conveyance made in favour of women soley or jointly with others and three percent for others.”

[Vide Act 9 of 2013, s. 2]

## Assam

**Amendment of Schedule-I of Act II of 1899.**—In the principal Act, in Schedule-I, for item Nos.1-5, 12, 15-20, 22-26, 28-29, 31, 33, 34-36, 38-40, 42-43, 45, 46, 48, 54, 57-58, 60, 61, 63-65, the following shall be substituted, namely:—

Sl. No.	Description of Instrument	Proper Stamp-duty
(1)	(2)	(3)
1.	Acknowledgement	Fifty Rupees
2.	Administration Bond including Bond given under Section 6 of the Government Saving Bank Act, 1873 or Section 291 or Section 376 of the Indian Succession Act, 1925:	
	(a) Where the amount does not exceed Rs. 1,000.	The same duty as a bond (No. 15) for such amount
	(b) In any other case.	Twenty rupees
3.	Adoption Deed	Two hundred rupees
4.	Affidavit	Fifteen rupees
5.	Agreement or memorandum of an Agreement:	
	(a) If relating to sale of a bill of exchange.	Five rupees.
	(b) If relating to sale of a Government Security.	Subject to maximum of Rs. 100 for every Rs. 10,000 or part thereof of the value of Security.
	(c) if relating to purchase or sale of shares, scrip, stocks, bonds, debentures, debenture stocks or any other marketable security of a like nature in or any incorporated company or other body corporate-	
	(i) when such agreement or memorandum of an agreement is with or through a member or between members of a stock exchange recognised under the Securities Contracts (Regulation) Act, 1956.	Three rupees for every Rs. 5000 or part thereof of the value of the security at the time of its purchase or sales as the case may be.



<b>Sl. No.</b>	<b>Description of Instrument</b>	<b>Proper Stamp-duty</b>
	(ii) in other cases	Five rupees for every Rs. 5000 or part thereof of the value of the security at the time of its purchase or sale as the case may be.
	(d) If executed for service or for performance of work in any estate whether held by one person or by more persons than one as co-owners and whether in one or more blocks and situated in Assam where the advance given under such agreement does not exceed one thousand rupees.	Five rupees.
	Agreement to lease.	
	(e) if not, otherwise provided for	Ten rupees.
12.	Award:	
	(a) Where amount or value of the property to which the award relates as set forth in such award, does not exceed Rs. 1,000.	The same duty a Bond for such amount
	(b) if it exceeds Rs. 1,000 but does not exceeds Rs. 5,000.	Twenty rupees.
	and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000.	Two rupees subject to a maximum of one hundred and-thirteen rupees.
15.	Bond as defined by Section 2(5)] not being debenture (No. 27) and not being otherwise provided for by this Act or by the Court Fees Act, 1870	
	Where the amount of value secured does not exceed Rs. 500.	Ten rupees.
	Where it exceeds Rs. 500 and does not exceed Rs. 1,000. and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Twenty rupees. Ten rupees.
16.	Bottomry Bond that is to say, any instrument whereby the master of sea going ship borrows money on the security of a ship to enable him to preserve the ship or persecute her voyage.	The same duty as a Bond (No. 15) for such amount.
17.	Cancellation instrument of (including any instrument by which any previously executed is cancelled) if attested and not otherwise provided for.	Thirty rupees.
18.	Certificate of sale (in respect of each property put up as a separate lot sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court or Collector or Revenue Officer.	Same duty as on Conveyance (No. 23) for a market value of equal to the amount of the purchase money only.
19.	Certificate or other document evidencing the right or title of the holder thereof or any other person either to any shares, script or stock in or of any incorporated company or other body corporate or to become proprietor of shares, script or stock in, or of any such company or body.	Five rupees.

Sl. No.	Description of Instrument	Proper Stamp-duty
20.	Charter Party, that is to say, any instrument (except and agreement for the hire of a tug steamer), whereby a vessel or some specified principal part thereof is left for the specified purpose of the charter whether it includes a penalty clause or not.	Fifteen rupees.
22.	Composition Deed that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors or whereby payment of a composition or dividend on their debts is secured to the creditors or whereby provision is made for the continuance of the debtor business, under the supervision of inspectors or under letters of License for the benefit of his creditors	Seventy five rupees.
23.	Conveyance [as defined by Section-2(10)], not being a Transfer, charged or exempted under No. 62.	
	Where the market value of the property for such conveyance as set forth therein does not exceed Rs. 1000.	Fifty rupees.
	Where it exceeds Rs. 1000 but does not exceed Rs. 10,000.	Sixty rupees per thousand or part thereof
	Where it exceeds Rs. 10,000 but does not exceed Rs. 5,0000.	Sixty five rupees per thousand or part thereof
	Where it exceeds Rs. 5,0000 but does not exceed Rs. 1,00,000.	Eighty rupees per thousand or part thereof
	And for every Rs. 1,000 or part thereof in excess of Rs. 1,00,000.	One hundred twenty rupees.
	Provided that where the instrument or the conveyance is in respect of an industrial loan certified as such by the Director of Industries, Assam the stamps duty shall be half of the above rate.	
24.	Copy or extract certified to be true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court fees.	
	(i) If the original was not chargeable with duty or if the duty with which it was chargeable does not exceed two rupees.	Five rupees.
	(ii) in any other case not falling within the provisions of Section 6-A.	Ten rupees.
25.	Counterpart or Duplicate of any instrument chargeable with duty and in respect of which proper duty has been paid.	
	(a) if the duty with which the original instrument is chargeable does not exceed two rupees.	The same duty as is payable on the original.
	(b) in any other case not falling within the provisions of Section 6A.	Ten rupees.
26.	<b>Customs Bonds-</b>	
	(a) Where the amount does not exceed Rs. 1,000.	The same duty as bond for such amount.
	(b) in any other case.	Fifty rupees.

<b>Sl. No.</b>	<b>Description of Instrument</b>	<b>Proper Stamp-duty</b>
28.	Delivery order in respect goods.	Five rupees.
29.	Divorce instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	Fifty rupees.
31.	Exchange of property, instrument of	The same duty as conveyance (No. 23) for market value equal to the market value of the property of greatest value as set forth in such instrument.
33.	Gift instrument of not being a settlement (No. 58) or will or transfer (No. 62).	The same duty as conveyance (No. 23) for market value equal to the market value of the property of greatest value as set forth in such instrument.
34.	Indemnity Bond	The same duty as security bond for the same amount.
35.	Lease-including an under lease or sub-lease and any agreement to let or sub-let-	
	(a) Where by such lease is fixed and no premium is paid or delivered.	
	(i) Where the lease purports to be for a term of less than one year.	The same duty as a Bond (No. 10) for the whole amount payable or deliverable under such lease.
	(ii) Where the lease purports to be for a term of not less than one year but not more than five year	The same duty as a Bond (No. 15) for the amount or value of the average annual rent reserved.
	(iii) Where the lease purports to be for a term exceeding five years, and not exceeding ten years.	The same duty as a conveyance (No. 23) for a market value equal to the amount or value of the average annual rent reserved.
	(iv) Where the lease purports to be for a term exceeding ten years, but not exceeding twenty years.	The same duty as a conveyance (No. 23) for a market value equal to twice the amount or value of the average annual rent reserved.
	(v) Where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years.	The same duty as a conveyance (No. 23) for a market value equal to three times the amount or value of the average annual rent reserved.
	(vi) Where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years.	The same duty as a conveyance (No. 23) for a market value equal to four times the amount or value of the average annual rent reserved.

Sl. No.	Description of Instrument	Proper Stamp-duty
	(vii) Where the lease purports to be for a term exceeding one hundred years, or in perpetuity.	The same duty as a conveyance (No. 23) for a market value equal in the case of a lease granted solely for agricultural purpose to one-tenth and in any other case to one-sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.
	(viii) Where the lease does not purport to be for any definite term	The same duty as a conveyance (No. 23) for a market value equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
	(b) Where the lease is granted for a fine or premium or for money advanced and where no rent is reserved.	The same duty as a conveyance (No. 23) for a market value equal to the amount or value of such fine or premium or advance as set forth in the lease.
	(c) Where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.	The same duty as a conveyance (No. 23) for a market value equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered: Provided that, in any case where an agreement to lease is stamped with the advalorem stamp required for a lease and a lease in pursuance of such agreement is subsequently executed the duty on which lease shall not exceed two rupees.

Sl. No.	Description of Instrument	Proper Stamp-duty
	<p><b>Exemption.</b>-Lease, executed in the case of cultivator for the purpose of cultivation (including a lease of trees for the production of food or drink) without the payment or, delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.</p> <p>In this exemption a lease for the market purpose of cultivation shall including a lease of lands for cultivation together with a homestead or tank.</p> <p><b>Explanation</b>-When lease undertakes to pay any recurring charge, such as Government revenue, landlords share of cesses, or the owner's share of municipal rates of taxes, which is by law recoverable from the lessor, the amounts so agreed to be paid by the lessee shall be deemed to be part of the rent.</p>	
36.	Letter of allotment of shares in any company or proposed company or in respect of any loan to be raised by any company or proposed company.	Five rupees.
38.	Letter of licence that is to say, any agreement between a debtor and creditors that the letter shall for a specified time suspend their claims and allow the debtor to carry on business at his own discretion.	Fifty rupees.
39.	Memorandum of Association of a Company--	
	(a) If accompanied by articles of Association under Section 26, 27 and 28 of the Companies Act, 1958.	Two hundred rupees.
	(b) If not so accompanied.	Five hundred rupees.
40.	Mortgage Deed not being an agreement relating to Deposit of Title deeds pawn or pledge (NO. 6), Bottomry Bond (No. 16), Mortgage of a Crop (No. 41), Respondentia Bond (No. 56), or Security Bond (No. 57).	Five hundred rupees.
	(a) When possession of the property or any part of the property comprised in such deed is given by the mortgagor on agreed to be given.	The same duty as a conveyance (No. 23) for a market value equal to the amount secured by such deed.
	(b) When possession is not given or agreed to be given as aforesaid.	The same duty as a Bond (No. 15) for the amount secured by such deed.
	Explanation-A mortgagor who gives to the mortgagee a power of attorney to collect rents or a lease of the property mortgaged or part thereof is deemed to give possession within the meaning of this article.	

<b>Sl. No.</b>	<b>Description of Instrument</b>	<b>Proper Stamp-duty</b>
	(c) (i) When a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped for every sum secured not exceeding Rs. 1,000.	Three rupees.
	(ii) and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000. Exemptions:	Four rupees.
	(1) Instruments executed by persons taking advance under the Land Improvement Loans Act, 1983 or the Agriculturists Loans Act, 1884, or by their sureties as security for the repayment of such advances. (2) Letter of hypothecation accompanying a bill of exchange.	Act. XIX of 1883
42.	Notarial Act, that is to say, instrument, endorsement, note attestation certificate or entry not being a protest (No. 50) made or signed by a Notary Public in the execution of the duties of his office or by any other person lawfully acting as not any public.	Fifteen rupees.
43.	Note or Memorandum sent by a, Broker or Agent to his Principal intimating the purchase or sale on account of such principal.	
	(a) of any goods exceeding in value twenty rupees.	Five rupees.
	(b) of any stock or marketable security exceeding in value twenty rupees.	Five rupees for every Rs. 10,000 or part thereof of the value of the stock or security.
44.	Note of Protest by the Master of Ship.	Ten rupees.
45.	Partition-Instrument of [As defined by Section 2(15)].	The same duty as a Bond (No. 15) for the amount or the value of the separated share or shares of the property.
	N.B.-The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other share then one of such equal share) shall be deemed to be that from which the other shares are separated. Provided always that--	
	(a) When an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than three rupees and thirty paise;	

<b>Sl. No.</b>	<b>Description of Instrument</b>	<b>Proper Stamp-duty</b>
	(b) Where land is held on revenue settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than fifty times the annual revenue.	
	(c) Where a final order for effecting a partition passed by any revenue authority or any Civil Court, or an award by an arbitrator directing a partition is stamped with stamp required for an instrument of partition and an instrument of partition in pursuance of such order of award is subsequently executed the duty in such instrument shall not exceed three rupees and thirty paise.	
46.	Partnership, A-Instrument of--	
	(a) Where the capital of the partnership does not exceed Rs. 1,000.	The same as the Bond (No. 15).
	(b) in any other case	Rupees one hundred.
	B-Dissolution of--	
	Power or Pledge-See Agreement relating to deposit of Title deeds Power of Pledge (No. 6).	Fifty rupees.
48.	Power of Attorney (As defined by Section (21), not being proxy,	
	(a) When executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents.	Fifteen rupees.
	(b) When required in suit or proceedings under Presidency Small Cause Courts Act, 1882.	Fifty rupees.
	(c) When authorising one person or more to act in a single transaction other than the case mentioned in clause (a).	One hundred rupees.
	(d) When authorising not more than five persons to act jointly and severally in more than one transaction or generally.	Two hundred rupees.
	(e) When authorising more than five, but not more than ten persons to act jointly and severally in more than one transaction or generally.	Four hundred rupees.
	(f) When given for consideration and authorising the attorney to sell immovable property.	Same duty as a conveyance (No. 23) for the amount of the market value.
	(g) In any other case	One hundred rupees.
54.	Reconveyance of Mortgaged Property--	The same duty as a conveyance (No. 23) for the amount of the market value as set forth in the conveyance.
	(a) If the consideration for which the property was mortgaged does not exceed Rs. 1,000.	
	(b) If any other case	Sixty rupees.
57.	Security Bond or Mortgaged Deed executed by way of security for the due execution of an office or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract.	
	(a) When the amount secured not exceed Rs. 1,000.	The same duty as Bond for the amount secured.

Sl. No.	Description of Instrument	Proper Stamp-duty
	(b) in any other case	Fifty rupees.
58.	Settlement	
	A. Instrument of (including a deed of dower).	The same duty as a conveyance (No. 23).
	B. Revocation of.	The same duty as a conveyance for a sum equal to the amount of value of the property concerned as set forth in the instrument of revocation.
60.	Shipping order	Five rupees.
61.	Surrender of Lease- (a) When the duty with which the lease is chargeable does not exceed ten rupees.	The duty with which such lease is chargeable.
63.	Transfer of Lease by way of assignment and not by way of under lease.	The same duty as a conveyance (No. 23) for a market value equal to the amount of the market value for the transfer.
	Exemptions.—Transfer of any lease exempt from duty	
64.	Trust--A-Declaration of, or concerning any property when made by any writing not being a will.	The same duty as a Bond for a sum equal to the amount or value of the property concern, as set forth in the instrument.
	B-Revocation of, or concerning, any property when made by instrument, any other than a will.	The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding thirty rupees.
65.	Warrant for Goods.	Five rupees.

[Vide Assam Act 22 of 2004, s. 5]

### Himachal Pradesh

**New Schedule I-A.-** After Schedule to the said Act the following shall be inserted, namely:-

#### SCHEDULE I-A

#### RATES OF STAMP DUTY ON CERTAIN INSTRUMENTS

Note.—The Articles in Schedule I-A are numbered so as to correspond with similar Articles in Schedule I, of the Indian Stamp Act, 1899.

Art. No.	Description of Instrument	Rates of Stamp Duty
1.	Acknowledgement of a debt.—exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt, in any book (other than a Banker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession:	Ten rupees
Art. No.	Description of Instrument	Rates of Stamp Duty



	Provided that such acknowledgement does not contain any promise to pay the debtor any stipulation to pay interest or to deliver any goods or other property.	
2.	<b>Administration Bond.</b> —including a bond given under section 6, of the Government Savings Bank Act, 1873, or section 29, 375 and 376 of the Indian Succession Act, 1925-in every case.	One hundred rupees.
3.	<b>Adoption-Deed.</b> — that is to say, any instrument (other than a Will), recording an adoption, or conferring or purporting to confer an authority to adopt.	One hundred rupees.
	<b>Advocate.</b> — <i>See</i> Entry as an Advocate (No. 30).	
4.	<b>Affidavit.</b> —including an affirmation or declaration in the case of persons by law allowed affirming or declaring instead of swearing.	Ten rupees
	<i>Exemptions</i>	
	Affidavit of declaration in writing when made—	
	(a) as a condition or enrolment under the Army Act, 1950; or Air Force Act, 1950;	
	(b) for the immediate purpose of being filed or used in any court or before the officer of any Court; or	
	(c) for the sole purpose of enabling any person to receive any pension or charitable allowance.	
5.	<b>Agreement or Memorandum of an Agreement.</b> — if relating to the sale of a bill of exchange or sale of a government security or share in any incorporated company or other body corporate or not otherwise provided for.	Fifty rupees.
	<i>Exemptions</i>	
	Agreement or memorandum of agreement-	
	(a) for or relating to the sale of goods or merchandise exclusively, not being a Note or Memorandum chargeable under No. 43;	
	(b) made in the form of tenders to the Central Government for or relating to any loan.	
	<b>Agreement to Lease.</b> — <i>See</i> Lease (No. 35).	
6.	<b>Agreement relating to Deposit of Title Deeds, Pawn or Pledge.</b> — that is to say any instrument evidencing an agreement relating to-	
	deposit of title-deeds or instrument constituting or being evidence of the title to any property whatever (other than a marketable security) or the pawn or pledge of movable property where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt.	0.05% of the secured amount, subject to the minimum of rupees one hundred and maximum rupees one thousand and duty rounded off to nearest rupees Ten.

Art. No.	Description of Instrument	Rates of Stamp Duty
	<i>Exemption</i>	
	Instrument of pawn or pledge of goods if unattested.	
	<i>Comments</i>	
	<b>An agreement of hypothecation and question of stamp duty.</b> — There is distinction between a transaction of hypothecation and a transaction of pledge. Because unlike a pledge where the possession of the goods pledged must pass on to the pawnee, no such possession passes on to the creditor in case of hypothecation. As the document in the present case, sought to create two rights in favour of the Bank, i.e. one pertaining to hypothecation of the property and the other pertaining to creation of attorneyship a total stamp of Rs. 11.50 was chargeable to in respect of the document under section 5 of the Stamp Act. Thus the document has been duly stamped being neither a pledge nor a pawn but an agreement of hypothecation covered by Cl. (e) of Art. 5 of Schedule-I to the Stamp Act with a covenant to confer rights of an attorney of the defendant on the plaintiff.	
	<b>Deed of Pawn or Pledge.</b> —There is no dispute between the parties, and rightly so, because even on a plain reading of Cl. 6 of the agreement it transpires that the possession of the goods hypothecated was to remain with the debtor itself. That being so, this deed cannot be held to be a deed of pawn or pledge so as to attract the mischief of Art. 6(2) of Schedule-I to the Stamp Act.	
7.	<b>Appointment in execution of a Power.</b> —whether of trustees or of property movable or immovable, where made by any writing not being a Will.	One hundred rupees.
8.	<b>Appraisalment or Valuation.</b> — made otherwise than under an order of the Court in the course of a suit—	
	<b>in every case.</b>	Fifty rupees.
	<i>Exemptions</i>	
	(a) Appraisalment or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or of operation of law.	
	(b) Appraisalment of crops for the purpose of ascertaining the amount to be given to a landlord as rent.	
9.	<b>Apprenticeship-Deed.</b> — including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, not being articles of clerkship (No. 11).	As in Schedule-I.

Art. No.	Description of Instrument	Rates of Stamp Duty
	<i>Exemption</i>	
	Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850, or by which a person is apprenticed by or at the charge of, any public charity.	
10.	<b>Articles of Association of a Company.–</b>	
	in every case.	Two hundred rupees.
	<i>Exemption</i>	
	Articles of any Association not formed for profit and registered under section 25 of the Companies Act, 1956.	
	<i>See</i> also Memorandum of Association of a Company (No. 39).	
11	<b>Articles of Clerkship.–</b>	
	<b>Assignment.–</b> <i>See</i> Conveyance (No. 23) Transfer (No. 62) and Transfer of Lease (No. 63), as the case may be.	As in Schedule-I.
	<b>Attorney.–</b> <i>See</i> Entry as an Attorney (No. 30), and Power of Attorney (No. 48).	
	<b>Authority to Adopt.–</b> <i>See</i> adoption deed (No. 3)	
12.	<b>Award.–</b> that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the court in the course of a suit—	
	for every amount or value of the property as set forth in such award.	Five hundred rupees.
13.	<b>Bill of Exchange.</b>	As in Schedule-I
14.	<b>Bill of Lading (including a through bill of lading).</b>	As in Schedule-I
15.	<b>Bond.–</b> as defined by section 2(5), not being a debenture (No. 27), and not being otherwise provided for by this Act or by the Court-fees Act, 1870.	0.05% of the secured amount, subject to the minimum of rupees one hundred and maximum rupees one thousand and duty rounded off to nearest rupees Ten.
	<i>See</i> Administration Bond (No.2), Bottomry Bond (No.16), Custom Bond (No.26), Indemnity Bond (No.34), Respondentia Bond (No.56), Security Bond (No.57).	
	<i>Exemption</i>	
	Bond when executed by any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital or to any other object of public utility, shall not be less than a specified sum per mensem.	

Art. No.	Description of Instrument	Rates of Stamp Duty
16.	<b>Bottomry Bond.</b> —that is to say, any instrument whereby the master of a sea-going ship borrows money on a security of the ship to enable him to preserve the ship or prosecute her voyage.	0.05% of the secured amount, subject to the minimum of rupees one hundred and maximum rupees one thousand and duty rounded off to nearest rupees Ten.
17.	<b>Cancellation.</b> —Instrument of (including any instrument by which any instrument previously executed is cancelled) if attested and not otherwise provided for.	Fifty rupees.
	<i>See</i> also Release (No. 55), Revocation of Settlement (No. 58-A), Surrender of Lease (No. 61), Revocation of Trust (No. 64-B).	
18.	<b>Certificate of Sale.</b> —(in respect of each property put up as a separate lot and sold), granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer.	5.00% of the market value of the property or to the amount of purchase money, “whichever is higher”, subject to the minimum of rupees one hundred and duty rounded off to nearest rupees Ten.
19.	<b>Certificate or other Document.</b> —evidencing the right or title of the holder thereof, or any other person, either to any shares scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body.	Ten rupees.
20.	<b>Charter Party.</b> —that is to say, any instrument (except an agreement for the hire of a tug steamer), whereby a vessel or some specified principal part thereof is let for the specified purposes of the Charterer, whether it includes a penalty clause or not.	Ten rupees.
21.	<b>Cheque.</b> —	[***]. Omitted by Act No. 5 of 1927.
22.	<b>Composition-Deed.</b> —that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business under the supervision of inspectors or under letters of license, for the benefit of his creditors.	One hundred rupees.
23.	<b>Conveyance.</b> — as defined by section 2(10) not being a Transfer charged or exempted under No. 62-	

Art. No.	Description of Instrument	Rates of Stamp Duty
	where the conveyance amounts to sale of immovable property.	4.00% for women and 6.00% for other persons, of the market value of the property or of the amount of purchase money”, “whichever is higher”, subject to the minimum of rupees one hundred and duty rounded off to nearest rupees Ten.
	<i>Exemption</i>	
	<b>Assignment of copyright.</b> —under the Copyright Act, 1957, Section 18.	
	<b>Co-partnership-deed.</b> —See Partnership (No. 46).	
	<b>Comments</b>	
	<b>Conveyance of Property.</b> —There is no difference between a case of retirement and that of dissolution. A partner stands on the same footing in relation to partnership as a co-owner. In the present case the document executed by the firm relinquishing the rights in favour of the former partner could only be a release. It was not a transfer having not been made in favour of a partner who had no interest in the property. The document executed does not transfer property; hence it was not a conveyance.	
23(A)	<b>Conveyance in the Nature of Part Performance.</b> —Contracts for the transfer of immovable property in the nature of part performance in any Union territory under section 53 A of the Transfer of Property Act, 1882.	As in Schedule-I.
24.	<b>Copy or Extract.</b> —certified to be true copy or extract, by or by order of any public officer and not chargeable under the law for the time being in force relating to court fees, in every case.	Ten rupees.
	<i>Exemptions</i>	
	(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.	
	(b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.	
25.	<b>Counterpart or Duplicate.</b> — of any instrument chargeable with duty and in respect of which the proper duty has been paid, for every case.	Ten rupees.
	<i>Exemption</i>	
	Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.	

Art. No.	Description of Instrument	Rates of Stamp Duty
	<b>Comments</b>	
	<b>Whether the stamp duty payable is payable on a counterpart.</b> -Article 25 of the First Schedule to the Indian Stamp Act simply states the stamp duty payable on a counterpart or on a duplicate. Hence, an unstamped counterpart can be validated by payment of proper stamp duty and penalty therefor.	
26.	<b>Customs-Bonds.</b> -in every case.	One hundred rupees.
27.	<b>Debenture.</b> - (where a mortgage debenture or not), being a marketable security transferable-	
	(a) by endorsement or by a separate instrument of transfer;	As in Schedule-I.
	(b) by delivery.	As in Schedule-I.
	<i>Explanation.</i> -The term "Debenture" includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.	
	<i>Exemption</i>	
	A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part their property to trustees for the benefit of the debenture holders; provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.	
	<i>See</i> also Bond (No. 15) and sections 8 and 55.	
	Declaration of any trust- <i>See</i> Trust (No. 64).	
28.	<b>Delivery Order in respect of Goods.</b>	One hundred rupees.
	<b>Deposit of Title-Deeds.</b> <i>See</i> Agreement Relating to Deposit of Title-Deeds, Pawn or Pledge (No. 6).	
	<b>Dissolution of Partnership.</b> <i>See</i> Partnership (No. 46).	
29.	<b>Divorce, Instrument of.</b> -that is to say, any instruments by which any person effects the dissolution of his marriage.	One hundred rupees.
	<b>Dower, Instrument of.</b> <i>See</i> Settlement (No. 58).	
	<b>Duplicate.</b> <i>See</i> Counterpart (No. 25).	
30.	<b>Entry as an Advocate, Vakil or Attorney on the Roll of the High Court.</b> -	
	in the case of an Advocate or Vakil or an Attorney.	One thousand rupees.

Art. No.	Description of Instrument	Rates of Stamp Duty
	<i>Exemption</i>	
	Entry as an Advocate, Vakil or Attorney on the roll of any High Court, when he has previously been enrolled in any other High Court.	
31.	<b>Exchange of Property, Instrument of.</b>	0.05% of the higher value value of exchanged property, subject to the minimum of rupees one hundred and maximum rupees one thousand and duty rounded off to nearest rupees Ten.
	<b>Extract-</b> See Copy (No.24).	
32.	<b>Further Charge, Instrument of.</b> — that is to say, any instrument imposing a further charge on mortgaged property-	
	(a) if at the time of execution of the instrument of further charge, the possession of the property is given or agreed to be given under such instrument;	5.00% of the market value of the property or consideration amount, “whichever is higher”, subject to the minimum of rupees one hundred and duty rounded off to nearest rupees Ten.
	(b) if possession is not so given.	0.05% of the secured amount, subject to the minimum of rupees one hundred and maximum rupees one thousand and duty rounded off to nearest rupees Ten.
33.	<b>Gift, Instrument of.</b> —not being a Settlement (No. 58) or Will or Transfer (No. 62).	[4.00% for women and 6.00% for other persons,] of the market value of the property, subject to the minimum of rupees one hundred and duty rounded off to nearest rupees Ten.
	<b>Hiring Agreement or Agreement for Service.</b> —See Agreement (No. 5).	
34.	<b>Indemnity Bond.</b> — in every case.	One hundred rupees.
	<b>Inspectorship-Deed.</b> — See Composition- Deed (No. 22).	
35.	<b>Lease.</b> — including an under-lease or sub-lease and any agreement to let or sublet-	5.00% of the market value of the leased property, subject to the minimum of rupees one hundred and duty rounded off to nearest rupees Ten.

Art. No.	Description of Instrument	Rates of Stamp Duty
	(a) where the lease purports upto one hundred years or exceeding hundred years;	<i>Formula for calculating the stamp duty on Lease Deeds :-</i> 5% × Market Value × (Period of Lease) 100
	(b) where the lease purports in perpetuity and does not purport to be for any definite term and time.	5.00% of the market value of the leased property or the whole lease amount which would be paid or delivered under such lease, if any, “whichever is higher,” subject to the minimum of rupees one hundred and duty rounded off to nearest rupees Ten.
	<i>Exemption</i>	
	Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year or when the average annual rent reserved does not exceed one hundred rupees.	
	In this exemption a lease for the purposes of cultivation shall include a lease of lands for cultivation together with a homestead or tank.	
	<i>Explanation.</i> —When a lessee undertakes to pay any recurring charge such as Government revenue, the land-lords share of cesses, or the owner’s share of municipal rates or taxes, which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.	
	<b>Comments</b>	
	<b>Any agreement to let-Whether amounts to a lease.-</b> Article 35 would indicate that it is not only a lease which is covered by this Article, but also any agreement to let. An agreement to let need not be a lease. In order to determine whether in any given case, it is reasonable to infer the existence of agreement one has to see if one party has made an offer and the other party has accepted the same. To constitute an agreement, it is necessary that the intention of the parties must be definite and common on both. This can be achieved if the terms and conditions are expressly arrived at or could impliedly be found.	
36.	<b>Letter of Allotment of Shares.</b>	Ten rupees.
37.	<b>Letter of Credit.</b>	As in Schedule-I.
	<b>Letter of Guarantee.— See Agreement (No. 5).</b>	



Art. No.	Description of Instrument	Rates of Stamp Duty
38.	<b>Letter of License.</b> —that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.	Fifty rupees
39.	<b>Memorandum of Association of a Company.</b> —	
	(a) if accompanied by articles of association under sections 26, 27 and 28 of the Companies Act, 1956;	One hundred rupees.
	(b) if not so accompanied.	Two hundred rupees.
	<i>Exemption</i>	
	Memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956.	
40.	<b>Mortgage-Deed.</b> — not being an agreement relating to deposit of Title-deeds, Pawn or Pledge (No. 6), Bottomry Bond (No. 16), Mortgage of a crop (No. 41), Respondentia Bond (No. 56), or Security Bond (No. 57),-	
	(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given;	[4.00% for women and 6.00% for other persons,] of the market value of the property or consideration amount, “whichever is higher”, of rupees one hundred and duty rounded off to nearest rupees Ten.
	(b) when possession is not given.	0.05% of the secured amount, subject to the minimum of rupees one hundred and maximum rupees one thousand and duty rounded off to nearest rupees Ten.
	<i>Explanation.</i> - A mortgagor who gives to the mortgagee a Power-of-Attorney to collect rents or a lease of the property mortgaged or part thereof is deemed to give possession within the meaning of this article.	
	<i>Exemption</i>	
	Instrument, executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists Loans Act, 1884, or by their sureties as security for the repayment of such advances.	

Art. No.	Description of Instrument	Rates of Stamp Duty
	<b>Comments</b>	
	<b>Undertaking affidavit whether could be charged as a mortgage-deed.</b> —The undertaking affidavit has to be charged as a mortgage deed, which has to suffer stamp duty as prescribed under Art. 40 of Schedule-I to the Indian Stamp Act. Thus Art. 40 and not Art. 57 of Schedule-I to the said Act is the appropriate article applicable to the instant case.	
41.	<b>Mortgage of a Crop.</b> — including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage-	
	for every sum secured.	0.05% of the secured amount, subject to the minimum of rupees one hundred and maximum rupees one thousand and duty rounded off to nearest rupees Ten.
42.	<b>Notarial Act.</b> —that is to say, any instrument, endorsement, note, attestation certificate or entry not being a Protest (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.	Ten rupees.
	<i>See also</i> Protest of bill or note (No. 50).	
43.	<b>Note or Memorandum.</b> — sent by a broker or agent to his principal, the purchase or sale on account of such principal-	
	of any goods or of any stock or marketable security.	Fifty rupees.
44.	<b>Note of Protest by the Master of a Ship.</b>	Ten rupees.
45.	<b>Partition.</b> —Instrument of as defined by section 2(15).	0.05% of the market value of the property being partitioned subject to the minimum of rupees one hundred and maximum of rupees one thousand and duty rounded off to nearest rupees Ten.
46.	<b>Partnership.</b> —	
	A. Instrument of-	Two hundred rupees.
	For every capital of the partnership.	
	B. Dissolution of-	Fifty rupees.
	<b>Pawn or Pledge.</b> — <i>See</i> Agreement relating to Deposit of Title-Deed, Pawn or Pledge (No. 6).	
47.	<b>Policy of Insurance.</b> —	As in Schedule-I.

Art. No.	Description of Instrument	Rates of Stamp Duty
48.	<b>Power of Attorney.</b> — as defined by section 2(21), not being a Proxy (No. 52),-	
	(a) when authorizing one or more persons to act jointly and severally in a single transaction for sole purpose (including suit or proceedings);	One hundred rupees.
	(b) when authorizing one or more persons to act jointly and severally in more than one transaction or generally;	One hundred and fifty rupees.
	(c) in any other case.	Two hundred rupees.
		N.B.- The term "registration" includes every operation, incidental to registration under the Indian Registration Act, 1908.
	<i>Explanation.</i> —For the purposes of this article more persons than one when belonging to the same firm shall be deemed to be one person.	
49.	<b>Promissory Note.</b>	As in Schedule-I.
50.	<b>Protest of Bill or Note.</b> — that is to say, any declaration in writing made by a Notary Public or other person lawfully acting as such, attesting the dishonour of a Bill of Exchange or Promissory Note.	Ten rupees.
51.	<b>Protest by the Master of a Ship.</b>	As in Schedule-I.
52.	<b>Proxy.</b>	As in Schedule-I.
53.	<b>Receipt.</b>	As in Schedule-I.
54.	<b>Re-Conveyance of Mortgaged Property.</b> — in every case.	One hundred rupees.
55.	<b>Release.</b> — that is to say, any instrument (not being such a release as is provided for by section 23-A) whereby a person renounces a claim upon another person or against any specified property-	
	in every case.	0.05% of the market value of the released property, subject to the minimum of rupees one hundred and maximum rupees one thousand and duty rounded off to nearest rupees Ten.
	<b>Comments</b>	
	<b>A release deed-whether can transfer title.</b> A release deed would not be effective to transfer title. A release deed can only feed title but cannot transfer title.	

Art. No.	Description of Instrument	Rates of Stamp Duty
	<b>Renunciation or relinquishment.</b> - If the appellant had no title to the property at the time of renunciation except the off-chance of succeeding by survivorship to the estate after the death of his father, the renunciation or relinquishment under the deed would not clothe him with any title to the property. Renunciation must be in favour of a person, who had already title to the estate, the effect of which is only to enlarge the right.	
56.	<b>Respondentia Bond.</b> —that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.	0.05% of the secured amount, subject to the minimum of rupees one hundred and maximum rupees one thousand and duty rounded off to nearest rupees Ten.
	<b>Revocation of any Trust or Settlement.</b> — <i>See</i> Settlement (No.58), Trust (No.64).	
57.	<b>Security-Bond or Mortgage Deed.</b> — executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract or the due discharge of a liability—	
	in every case.	0.05% of the secured amount, subject to the minimum of rupees one hundred and maximum rupees one thousand and duty rounded off to nearest rupees Ten.
	<i>Exemption</i>	
	Bond or other instrument when executed—	
	(a) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per mensem;	
	(b) by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturist's Loans Act, 1884, or by their sureties, as security for the repayment of such advances;	
	(c) by officers of Government or their sureties to secure the due execution of an office, or the due accounting for money or other property received by virtue thereof.	
	<b>Comments</b>	
	<b>Undertaking affidavit-Whether amounts to a mortgage deed.</b> -The undertaking affidavit has to be charged as a mortgage deed, which has to suffer stamp duty as prescribed under Art. 40 of Schedule-I to the Indian Stamp Act. It was not correct to say that the affidavit merely disclosed an undertaking and if at all it was chargeable it could be only under Art. 57 (b) of Schedule-I to the Indian Stamp Act.	

Art. No.	Description of Instrument	Rates of Stamp Duty
58.	<b>Settlement.</b> —	
	A-Instrument of (including a deed of dower).	0.05% of the market value of the settled property, subject to the minimum of rupees one hundred and maximum rupees one thousand and duty rounded off to nearest rupees Ten.
	<i>Exemption</i>	
	Deed of dower executed on the occasion of a marriage between Muhammadans.	
	B-Revocation of-	
	<i>See also</i> Trust (No. 64).	Fifty rupees.
59.	<b>Share Warrants.</b> —to bearer issued under the Companies Act, 1956.	The same duty as payable on a mortgage deed with possession [40(a)] for the amount equal to the nominal amount of the shares specified in the warrant.
	<i>Exemptions</i>	
	Shares warrant when issued by a company in pursuance of the Companies Act, 1956, section 114, to have effect only upon payment, as composition for that duty, to the Collector of stamp-revenue of-	
	(a) one-and-a-half percentum of the whole subscribed capital of the company; or	
	(b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital-one-and-a-half percentum of the additional capital so issued.	
60.	<b>Shipping Order.</b>	Ten rupees
61.	<b>Surrender of Lease.</b> in every case.	One hundred rupees.
	<i>Exemption</i>	
	Surrender of lease, when such lease is exempted from duty.	
62.	<b>Transfer.</b> — (whether with or without consideration)-	
	(a) of shares in an incorporated company or other body corporate;	As in Schedule-I.
	(b) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8;	The same duty as Debenture (No.27) as levied by this Act, for a consideration equal to the face amount of the debenture.

Art. No.	Description of Instrument	Rates of Stamp Duty
	(c) of any interest secured by a bond, mortgage-deed or policy of insurance;	The same duty with which such bond, mortgage-deed or policy of insurance is chargeable subject to the minimum of rupees one hundred and maximum rupees one thousand and duty rounded off to nearest rupees Ten.
	(d) of any property under the Administrator General's Act, 1913, Section 25;	One hundred rupees.
	(e) of any trust-property without consideration from one trustee to another trustee, or from a trustee to a beneficiary.	Two hundred rupees.
	<i>Exemption</i>	
	Transfers by endorsement—	
	(a) of a bill of exchange, cheque or promissory note;	
	(b) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods;	
	(c) of a policy of insurance;	
	(d) of securities of the Central Government.	
	<i>See also section 8.</i>	
63.	<b>Transfer of Lease.</b> —by way of assignment, and not by way of under lease.	The same duty as Article (No. 35) as levied by this Schedule, for the same amount of such transfer.
	<i>Exemption</i>	
	Transfer of any lease exempt from duty.	
64.	<b>Trust.</b> —	
	A. Declaration of-of, or concerning any property when made by any writing not being a Will;	Two hundred rupees.
	B. Revocation of-of, or concerning any property when made by any instrument other than a Will.	Fifty rupees.
	<i>See also Settlement (No. 58), Valuation- See Appraisalment (No. 8), Vakil-See Entry as Vakil (No. 30).</i>	
	Comments	
	<b>Religious or charitable endowment- Whether fall within the purview of the Trusts Act.-</b> Religious or charitable endowments, whether public or private, do not fall within the purview of the Trusts Act. Article 64 of the Stamp Act provides for the levy of stamp duty on trust. Accordingly, Art. 64 cannot be pressed into service in case which deals with charitable trusts.	

Art. No.	Description of Instrument	Rates of Stamp Duty
65.	<b>Warrant for Goods.</b> — that is to say, any instruments evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.	Ten rupees.

[Vide Himachal Pradesh Act 4 of 1953, s. 12]

## Orissa

### Amendment of Schedule I-A

#### In Schedule I-A to the principal Act,—

(i) in article 3, for the words, “Two hundred rupees” appearing in column (2), the words “Two hundred and fifty rupees” shall be substituted;

(ii) in article 5,—

(a) for the words “one rupee” appearing in column (2) against clause (a), the words “five rupees” shall be substituted;

(b) for the words “forty-two rupees fifty paise” appearing in column (2) of the entry against clause (b), the words “ fifty rupees” shall be substituted; and

(c) for the words “Three rupees” appearing in column (2) against clause (c), the words “Ten rupees” shall be substituted;

(iii) in clause (2) of article 6,—

(a) for sub-section (a), the following sub-clause shall be substituted, namely:—

(a) if such loan or debt is repayable on demand or more than three months from the date of instrument evidencing the agreement:—

When the amount of the loan or debt does not exceed Rs. 500 : Five rupees,

When it exceeds Rs. 500 but does not exceed Rs. 1,000 : Ten rupees,

And for every additional Rs. 1,000 or part thereof in excess or Rs. 1,000 : Ten rupees” ;and

(b) in sub-clause (b), for the word, brackets and letter “ clause (a)”, the word, brackets and letter “sub-clause (a)” shall be substituted;

(iv) in article 7, for the words “One hundred rupees” appearing in column (2), the words “One hundred and fifty rupees” shall be substituted;

(v) in article 8, for the words “Twenty-one-rupees” appearing in column (2) against clause (b), the words “Fifty rupees” shall be substituted;

(vi) in article 10, for the words “ Two hundred rupees” appearing in column (2), the words “Three hundred rupees” shall be substituted;

(vii) in article 12,—

(a) for the words, brackets and figure “The same duty as a BOTTOMRY BOND (No. 16) or such amount” appearing in column (2) against clause (a), the words, brackets and figure “The same duty as a BOND (No.15) or such amount” shall be substituted,

(b) for the words “Twenty-seven rupees” appearing in column (2) against clause (b), the words “Fifty rupees” shall be substituted; and

(c) for the entry appearing at the end in column (2), the following entry shall be substituted, namely:— “Two rupees subject to a maximum of two hundred rupees.”

(viii) for article 15 including the entries against it but excluding reference to other Bonds commencing with the word “See and ending with the words “SECURITY BOND” followed by the “*Ex-emptions*” appearing at the end in column (1), the following shall be substituted under appropriate columns, namely:—

(1)	(2)
15. BOND, as defined by section 2 (5) not being a DEBENTURE and not being otherwise provided for by this Act, or by the Court Fees Act, 1870.	Two per centum of the amount or the value secured.;

(ix) for article 16 including the entries against it, the following Article with its entries shall be substituted under appropriate columns, namely:—

(1)	(2)
16. BOTTOMRY BOND, that is to say any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.	The same duty as a BOND (No.15) on the amount or value secured.;

(x) in article 17, for the words “One hundred rupees” appearing in column (2), the words “ One hundred and fifty rupees” shall be substituted;

(xi) in article 18, for clauses (a), (b), and (c) including the entries appearing against them in column (2), the following clauses with their respective entries shall be substituted under appropriate columns, namely:—

(1)	(2)
(a) Where the purchase money does not exceed Rs. 100.	Two rupees
(b) in any other case	The same duty as is leviable on a CONVEYANCE under Division (A), (B), or (C), as the case may be, of article 23 for a consideration equal to the amount of the purchase money only”.;



(xii) after article 18, the following Article with the entries against it shall be inserted under appropriate columns, namely:—

(1)	(2)
“19. CERTIFICATE OR OTHER DOCUMENT, evidencing the right or title of the holder thereof, or any other person either to any shares, scrip or stock in a or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body. See also LETTER OF ALLOTMENT OF SHARES (No. 36).	One rupees”;

(xiii) in article 22, for the words “Fifty rupees” appearing in column (2), the words “Seventy rupees” shall be substituted;

(xiv) for article 23 including the entries against it, the following article with its entries shall be substituted under appropriate columns, namely:—

(1)	(2)
“23. CONVEYANCE-As defined by section 2 (10) not being a transfer charged or exempted under No.62:—	
(a) In respect of movable property	Four per centum of the amount or value of the consideration as set forth in the instrument.
(b) In respect of immovable property	Eight per centum of the amount or value of the consideration for such conveyance as set forth therein or the market value of the property whichever is higher.
(c) In respect of a multi-unit house or unit of apartment/flat/portion of a multistoried building or part of such structure to which the provisions of the Orissa Apartment Ownership Act, 1982 Orissa Act 1 of 1984 apply—	
(i) where the amount or value of the consideration for such conveyance as set forth therein or market value of the property whichever is higher, does not exceed rupees 5 lakhs.	Three per centum of the amount.
(ii) where it exceeds rupees 5 lakhs, but does not exceed rupees 15 lakhs.	Four per centum of the amount.
(iii) where it exceeds rupees 15 lakhs.	Seven per centum of the amount.

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*Explanation-* For the purpose of this article, an agreement to sell any immovable property or a power of attorney shall, in case of transfer of the possession of such property before or at the time of or after the execution of such agreement or power of attorney, be deemed to be a conveyance and the stamp duty thereon shall be chargeable accordingly:

Provided that the stamp duty already paid on such agreement or power of attorney shall, at the time of the execution of a conveyance in pursuance of such agreement or power of attorney, be adjusted towards the total amount of duty chargeable on the conveyance:

Provided further that section 47-A shall not apply to such agreement and power of attorney.

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#### *Exemptions*

Assignment of copyright under the Copyright Act, 1957, (14 of 1957) section 18 Co-partnership deed (See PARTERSHIP No. 46)

(xv) in article 24,—

(a) for the words “Two rupees and fifty paise” appearing in column (2) against clause (i), the words “Five rupees” shall be substituted; and

(b) for the words “Five rupees” appearing in column (2) against clause (ii), the words. “Ten rupees” shall be substituted;

(xvi) in article 25, for the words “Five rupees” appearing in column (2) against (b), the words “Ten rupees” shall be substituted;

(xvii) in article 26, for the words “Fifty rupees” appearing in column (2) against clause (b), the words “One hundred rupees” shall be substituted;

(xviii) in article 29, for the words “one hundred rupees” appearing in column (2), the words “Two hundred rupees” shall be substituted;

(xix) in article 31, for the entry appearing in column (2), the following entry shall be substituted, namely:—

The same duty as is leviable on a conveyance under Division (A), (B), or (C), as the case may be, of article 23 for a consideration as set forth in such instrument or the market value of the property, whichever is higher”;

(xx) in article 32, for the expression “(No. 23)” wherever it occurs in column (2), the words, brackets, letter and figure “under Division (A), of article 23 shall be substituted;

(xxi) in article 33, for the expression “(No. 23)” appearing in column (2), the words, brackets, letters and figure “Under Division (A), (B), or (C), as the case may be, of article 23” shall be substituted;

(xxii) in article 35, for the expression “(No. 23)” wherever it occurs in column (2), the words, brackets, letters and figure “Under Division (A), substituted;

(xxiii) after article 35, the following article with its entries shall be inserted under appropriate columns, namely:—

(1)	(2)
<p>“36. LETTER OF ALLOTMENT OF SHARES In any company or proposed company, or in respect of any loan to be raised by any company or proposed company. See also CERTIFICATE OR OTHER DOCUMENT (No.19)</p>	<p>One rupees.”;</p>

(xxiv) in article 38, for the words, “fifty rupees” appearing in column (2), the words “One hundred rupees” shall be substituted;

(xxv) in article 39, for the words “Two hundred rupees” and Five hundred rupees” appearing in column (2), against clause (a) and clause (b), the words “Three hundred rupees” and “Six hundred rupees” shall respectively be substituted;

(xxvi) in article 40, for the expression “(No. 23)” appearing in column (2), against clause (a), the words, brackets, letters and figure “under Division (A), (B) or (C), as the case may be, of article 23” shall be substituted;

(xxvii) in article 41,—

(a) for the words “Thirty paise” wherever it occurs in column (2) against clause (a), the words “One rupees” shall be substituted; and

(b) for the words “Forty paise” appearing in column (2) against clause (b), the words “Two rupees” shall be substituted;

(xxviii) in article 42, for the words “Twenty rupees” appearing in column (2), the words “Thirty rupees” shall be substituted;

(xxix) in article 43, for the words “Seventy-five paise” and “Forty-two rupees and fifty paise” appearing in column (2) against clause (a) and clause (b), the words “One rupee” and Fifty rupees” shall respectively be substituted;

(xxx) in article 44, for the words, Ten rupees” appearing in column (2), the words “Twenty rupees” shall be substituted;

(xxxi) in article 46,—

(a) for the words, “Twenty rupees” and “One hundred rupees” appearing in column (2) against clause (a) and clause (b) of Division A, the words “Fifty rupees” and “Two hundred rupees” shall respectively be substituted, and

(b) for the words “Fifty rupees” appearing in column (2) against Division B, the words “One hundred rupees” shall be substituted;

(xxxii) in article 48,—

(a) for the words “Ten rupees”, Fifty rupees” and “One hundred rupees” appearing in column (2), against clause (c), clause (d) and clause (e), the words “Twenty rupees”, “One hundred rupees”, and “Two hundred rupees” shall respectively be substituted, and

(b) for the expression “(No. 23)” appearing in column (2) against clause (f), the words, brackets, letters and figure “under Division (B) or (C), as the case may be, of article 23” shall be substituted;

(xxxiii) in article 54,—

(a) for the expression “(No.23)” appearing in column (2) against clause (a), the words, brackets, letters and figure “under Division (A) of article 23” shall be substituted, and

(b) for the words “Forty-two rupees” appearing in column (2) against clause (b), the words “Fifty rupees” shall be substituted;

(xxxiv) in article 55 and 57, for the words “Twenty-one rupees” appearing in column (2), against clause (b), the words “One hundred rupees” shall be substituted;

(xxxv) in article 58,—

(a) The brackets and letter “(A)” appearing at the beginning shall be omitted,

(b) In the proviso to the entry appearing in column (2) against Division (A), for the words “three rupees”, the words “ten rupees” shall be substituted;

(c) for the words “forty-two rupees” appearing at the end of the entry in column (2) against Division (B), the words “One hundred rupees” shall be substituted.

(xxxvi) in article 59, for the expression “(No.23)” the words, brackets, letters and figure “under Division (A), of article 23” shall be substituted;

(xxxvii) in article 61, for the words “Twenty-one rupees” appearing in column (2), against clause (b), the words “Fifty rupees” shall be substituted;

(xxxviii) in article 62,—

(a) for the words “bond of mortgage deed” appearing in the opening portion of clause (c) the words “Bond for Mortgage Deed” shall be substituted, and

(b) for the words “twenty-one rupees”, “Forty-two rupees” and “Eighteen rupees and seventy-five paise” appearing in column (2) against sub-clause (ii) of clause (c) clause (d) and clause (e) respectively, the words “Fifty rupees” shall be substituted;

(xxxix) in article 63,—

(a) for the words “TRANSFER OF LEASE” appearing in column (1), the words “TRANSFER OF LEASE” shall be substituted; and

(b) for the expression “(No. 23)” appearing in column (2), the words, brackets, letters and figure “under Division (A),(B) or (C), as the case may be, of article 23” shall be substituted;

(xi) in article 64, for the words “Sixty –two rupees” and “Forty-two rupees” appearing in column (2) against Division (A) and Division (B), the words “One hundred rupees” and “Fifty rupees” shall respectively be substituted; and

(xii) in article 65, for the words, “Five rupees” appearing in column (2), the words “Ten rupees” shall be substituted.

[Vide Orissa Act 1 of 2003, s. 7]

### **Orissa**

**Repeal of Orissa Act 32 of 1970.**—The Orissa Additional Stamp Duty Act, 1970 Orissa Act 32 of 1970 is hereby repealed.

[Vide Orissa Act 1 of 2003, s. 8]

### **Odisha**

Amendment of Schedule 1-A—In Schedule I-A to the Indian Stamp Act, 1899 (2 of 1899)—

(i) In Article A, for sub-clause (a) of clause (2) following sub-clause shall be substituted, namely:—

“(a) If such loan or debt is repayable on demand or more than three months from the date of execution of the instrument evidencing the agreement—

0.5% percentum on loan or debt. Amount subject to maximum of Rupees five thousand”.

(ii) in Article 54, after clause (b) following clause shall be inserted, namely:—

“(c) in case of loans for agriculture Nil.”.

purpose—

[Vide Odisha Act 8 of 2013, s. 2]

### Odisha

**Amendment of Schedule 1-A.** —In the Indian Stamp Act, 1899, in Schedule 1-A, —

(a) in article 23, for the Explanation including the provisos thereto appearing in column (I), the following explanation shall be substituted, namely:—

“*Explanation.*— for the purposes of this Article, an agreement to sell involving delivery of possession of any immovable property or a power of attorney, authorizing the person other than those mentioned in clause (g) of Article 48, to sell such immovable property, shall be deemed to be a conveyance and accordingly, the stamp duty shall be payable on the instrument on the basis of the market value of the property which is the subject matter of such instrument:

Provided that the stamp duty already paid on such agreement to sell shall, at the time of execution of the sale deed by the same person in pursuance of such agreement, be adjusted towards the total amount of duty chargeable on the conveyance.”

(b) in Article 48,—

(i) for the words “Fifty rupees”, “Five rupees”, “Twenty rupees”, “One hundred rupees” and “Two hundred rupees”, appearing in column (2) under the heading “proper stamp duty against clauses (a), (b), (c), (d) and (e), the words “One hundred rupees”, “Ten rupees”, “Fifty rupees”, “Five hundred rupees” and “One thousand rupees” shall, respectively, be substituted; and

(ii) for clause (g), including the entires, the following clauses shall be substituted, under the appropriate column, namely:—

(g) When power given to father, mother, wife, husband, son, daughter, brother or sister in relation to the executant authorizing such person to sell immovable property situated in the State of Odisha. One thousand rupees

(h) in any other case. Twenty rupees for each person, so authorized.

[Vide Odisha Act 1 of 2015, s. 2]

Orissa

**Amendment of Schedule I-A, Indian Stamp Act, 1899.**—For the entries in columns 1 and 2 against clause (a) under item 30 of Schedule I-A of the Indian Stamp Act, 1899, (II of 1899) the following entries shall be respectively substituted, namely:—

(a) in the case of Advocates—

(i) with respect of persons who possess degree of Bachelor of Law and are either deemed to be Advocates under sub-section (1) of section 42 of the Legal Practitioners Act, 1879, (XVIII of 1879) or enrolled as pleaders under the said Act, and have practiced for not less than ten years.	Rupees two hundred and fifty.
(ii) with respect to another Advocates .	Rupees six hundred and twenty five.

Exemption from surcharge Stamp Duty.— Notwithstanding anything contained in the Orissa Stamp (Surcharge Amendment) Act, 1947 (Orissa Act XXIII of 1947) no surcharge shall be levied in the case of Stamp duties livable under clause (a) of the entry herein before specified.

[Vide Orissa Act 8 of 1956, s. 2 & 3]

### Orissa

**Amendment of Schedule I-A, Act 2 of 1899.** — For schedule I-A of the Indian Stamp Act, 1899 (2 of 1899) the following Schedule shall be substituted, namely:—

\* \* \* \* \*

\*N.B. Schedule-I-A has been substituted in O.A. 6 of 1986.

[Vide Orissa Act 19 of 1958, s. 3]

### Orissa

**Amendment of Schedule 1-A, Act 2 of 1899.**—For Schedule 1-A of the principal Act, the following Schedule shall be substituted, namely: —

\* \* \* \* \*

SCHEDULE 1-A  
STAMP DUTY ON CERTAIN INSTRUMENTS UNDER THE INDIAN STAMP (ORISSA  
AMENDMENT) ACT, 1986.  
(See Section 3)

Note — The articles in Schedule 1-A are numbered so as to correspond with similar articles in Schedule 1.

Description of Instrument (1)	Proper Stamp-duty (2)
<b>2. ADMINISTRATION BOND,</b> including a bond given under sections 291, 375, and 376 of the Indian Succession Act, 1925 (39 of 1925) or section 6 of the Government Savings Banks Act, 1873 (5 of 1873).	The same duty as a BOND ( No. 15) for the same amount.
<b>3. ADOPTION DEED.</b> That is to say, any Instrument (Other than a will) recording an adoption or conferring or purporting to confer an authority to adopt.	Twenty-eight rupees and twelve naye paise.

<b>4. AFFIDAVIT.</b> Including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	Three rupees and seventy-five naye paise.
<i>Exemptions</i>	
Affidavit or declaration in writing when made—	
(a) as a condition of enrolment under the Army Act, 1950 (46 of 1950) or the Air Force Act, 1950 (45 of 1950);	
(b) for the immediate purpose of being filed or used in any Court or before the Officer of any Court;	
(c) for the sole purpose of enabling any person to receive any pension of charitable allowance.	
<b>5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT;</b>	
(a) if relating to the sale of a Bill of Exchange;	Thirty-eight naye paise
(b) if relating to the sale of a Government security or share in an incorporated Company or other body corporate;	Subject to maximum of twenty-eight rupees twelve naye paise for every ten thousand or part thereof of the value of the security or share.
(c) if not otherwise provided for	One rupee and thirty-eight naye paise.
<i>Exemptions</i>	
Agreement or memorandum of agreement—	
(a) for or relating to the sale of goods or merchandise exclusively, not being a Note or Memorandum chargeable under No. 43.	
(b) Made in the form of tenders to the Central Government for, or relating to any loan.	
<b>AGREEMENT TO LEASE—See LEASE (No-35)</b>	
<b>6. AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE,</b> that is to say, any instrument evidencing an agreement relating to	
(1) The deposit of title deeds or instruments Constituting or being evidences of the title to any property whatever ( Other than a marketable security) or	
Description of instrument.	Proper Stamp-duty
(1)	(2)
(2) The pawn or pledge of movable property, Where such deposit, pawn or pledge has been Made by way of security for the repayment of money advanced or	

to be advanced by way of loan or an existing or future debt—			
(a) If such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement.			
	If drawn Singly	If drawn in set of two for each part of set	If draw in set of three for each part of the set
(1)	(2)	(3)	(4)
	Rs. nP.	Rs. nP.	Rs. nP.
When it amount of the loan or debt does not exceed Rs.100	0.40	0.24	0.24
When the amount of the loan or debt exceeds Rs. 100 but does not exceed Rs. 200.	0.64	0.40	0.24
When it exceeds Rs. 200 but does not exceed Rs. 400	1.12	0.64	0.40
When it exceeds Rs. 400 but does not exceed Rs. 600	1.64	0.88	0.64
When it exceeds Rs. 600 but does not exceed Rs. 800	2.12	1.12	0.76
When it exceeds Rs. 800 but does not exceed Rs. 1,000	2.76	1.40	0.88
When it exceeds Rs. 1,000 but does not exceed Rs. 1,200	3.12	1.64	1.12
When it exceeds Rs. 1,200 but does not exceed Rs. 1,600	4.12	2.12	1.40
When it exceeds Rs. 1,600 but does not exceed Rs. 2,500	6.40	3.24	2.12
When it exceeds Rs. 2,500 but does not exceed Rs. 5,000	12.64	6.40	4.12
When it exceeds Rs. 5,000 but does not exceed Rs. 7,500	19.00	9.64	6.40
When it exceeds Rs. 7,500 but does not exceed Rs. 10,000	25.24	12.64	8.40
Description of instrument.	Proper Stamp-duty		
(1)	(2)		
When it exceeds Rs. 10,000 but does not exceed Rs. 15,000	37.88	19.00	12.64
When it exceeds Rs. 15,000 but does not	50.64	25.24	16.88



exceed Rs. 20,000			
When it exceeds Rs. 20,000 but does not exceed Rs. 25,000	63.24	31.64	21.12
When it exceeds Rs. 25,000 but does not exceed Rs. 30,000 and	75.88	37.88	25.24
for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000.	25.24	12.64	8.40
(b) if such loan or debt is repayable not more than three months from the date of such instrument.	Half the duty payable on a loan or debt under clause (a) (i), clause (a) (ii) or clause (a) (iii) for the amount secured.		
<i>Exemption</i>			
Instrument of pawn or pledge of goods, if unattested			
<b>7. APPOINTMENT IN EXECUTION OF A POWER</b> , whether of trustees or of property, movable or immovable, where made by any writing not being a will.	Forty-six rupees and eighty-eight naye Paise.		
<b>8. APPRAISEMENT OR VALUATION</b> , made otherwise than under an order of the Court in the course of a suit—			
(a) where the amount does not exceed Rs. 1,000.	The same duty as a BOTTOMRY BOND (No.16) for such amount.		
(b) in any other case	Fourteen rupees and six naye Paise.		
<i>Exemptions</i>			
(a) Appraisal or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.			
(b) Appraisal of crops for the purpose of ascertaining the amount to be given to a landlords as rent.			
<b>9. APPRENTICESHIP –DEED</b> including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, not being ARTICLES OF CLERKSHIP.	Fourteen rupees and six naye Paise.		
Description of instrument.	Proper Stamp-duty		
(1)	(2)		
<i>Exemption</i>			
Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850 (19 of 1850) or by which a person is			

apprenticed by or at the charge of any public charity.	
<b>10. ARTICLES OF ASSOCIATION OF A COMPANY.</b>	Ninety rupees and seventy-five naye Paise.
<i>Exemption</i>	
Articles of any Association not formed for profit and registered under section 25 of the Companies Act, 1956 (1 of 1950).	
See also Memorandum of Association of a Company (No.39)	
<b>ASSIGNMENT</b> —See CONVEYANCE (No.23), TRANSFER (No.62) and TRANSFER of LEASE (No.63),as the case may be	
<b>ATTORNEY</b> - See POWER OF ATTORNEY (No.48)	
<b>AUTHORITY TO ADOPT</b> -See ADOPTION-DEED (No.3)	
<b>12. AWARD</b> , that is to say any decision in writing by an arbitrator or umpire not being an award directing a partition, on a reference being made otherwise than by an order of the Court in the course of a suit—	
	The same duty as a BOTTOMRY BOND (No.16) or such amount.
(a) where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000.	Eighteen rupees and seventy five naye Paise.
(b) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000.	Ninety-four naye Paise subject to a maximum of ninety-four rupees.
and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000.	
<b>15.BOND</b> as defined by section 2(5) not being a DEBENTURE and not being otherwise provided for by this Act, or by the Court Fees Act, 1870 (7 of 1870)—	
Where the amount or value secured does not exceed Rs. 10;	Thirty-two naye paise
Where it exceeds Rs. 10 and does not exceed Rs. 50;	
Where it exceeds Rs. 50 and does not exceed Rs.100;	Forty-four naye paise
Description of instrument.	Proper Stamp-duty
(1)	(2)
Where it exceeds Rs. 50 and does not exceed Rs.100;	Ninety-four naye paise
Where it exceeds Rs. 100 and does not	Two rupees and thirty-two naye paise

exceed Rs.200;	
Where it exceeds Rs. 200and does not exceed Rs.300;	Three rupees and fifty-six naye paise
Where it exceeds Rs. 300 and does not exceed Rs.400;	Four rupees and sixty eight naye paise
Where it exceeds Rs. 300 and does not exceed Rs.400;	Five rupees and ninety-four naye paise
Where it exceeds Rs. 400 and does not exceed Rs.500;	Eight rupees and forty-four naye paise
Where it exceeds Rs. 500 and does not exceed Rs.600;	Nine rupees and eighty-two naye paise
Where it exceeds Rs. 600 and does not exceed Rs.700;	Eleven rupees and twenty-five naye paise
Where it exceeds Rs. 700 and does not exceed Rs.800;	Twelve rupees and sixty-two naye paise.
Where it exceeds Rs. 800 and does not exceed Rs.900;	
Where it exceeds Rs. 900 and does not exceed Rs.1000;	Fourteen rupees and six naye paise.
and for every Rs. 500 or part thereof in excess of Rs. 1,000;	Seven rupees .
See (No.2) ADMINISTRATION BOND	
(No.16) BOTTOMRY BOND	
(No.26) CUSTOMS BOND	
(No. 34) INDEMNITY BOND	
(No.56) RESPONDENTIA BOND	
(No. 57) SECURITY BOND	
<i>Exemptions</i>	
Bond , when executed by—	
(a) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, (Bengal Act 3 of 1876) section 99, for the due performance of their duties under that Act;	
Description of instrument.	Proper Stamp-duty
(1)	(2)
(b) any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital or any	

other object of public utility shall not be less than a specified sum <i>per mensem</i> .	
16. BOTTOMRY BOND, that is to say, any instrument whereby the master of a sea-going ship to enable him to preserve the ship or prosecute her voyage—	
Where the amount or value secured does not exceed Rs. 10;	Thirty-eight naye paise
Where it exceeds Rs. 10 and does not exceed Rs. 50;	Seventy-five naye paise
Where it exceeds Rs. 50 and does not exceed Rs.100;	One rupee and thirty-eight naye paise
Where it exceeds Rs. 100 and does not exceed Rs.200;	Two rupees and eighty-two naye paise
Where it exceeds Rs. 200 and does not exceed Rs.300;	Four rupees and twenty naye paise
Where it exceeds Rs. 300 and does not exceed Rs.400;	Five rupees and sixty-two naye paise
Where it exceeds Rs. 400 and does not exceed Rs.500;	Seven Rupees
Where it exceeds Rs. 500 and does not exceed Rs.600;	Eight rupees and forty-four naye paise
Where it exceeds Rs. 600 and does not exceed Rs.700;	Nine rupees and twenty-two naye paise
Where it exceeds Rs. 700 and does not exceed Rs.800;	Eleven rupees and twenty-five naye paise
Where it exceeds Rs. 800 and does not exceed Rs.900;	Twelve rupees and sixty-two naye paise
Where it exceeds Rs. 900 and does not exceed Rs.1000;	Fourteen rupees and six naye paise
and for every Rs. 500 or part thereof in excess of Rs. 1,000;	Seven rupees
<b>17. CANCELLATION</b> — Instrument of (Including any instrument by which any instrument previously executed is cancelled) if attested and not otherwise provided for,	Fourteen rupees and six naye paise.
See also RELEASE (No.55) REVOCATION OF SETTLEMENT (No. 58-B) SURRENDER OF LEASE (No.61) REVOCATION OF TRUST (No. 64-B).	
<b>18. CERTIFICATE OF SALE</b> (In respect of each property put up as a separate lot and sold), granted to the	

purchaser of any property sold by public auction by a Civil or Revenue Court or Collector or the Revenue Officer—	
(a) Where the purchase money does not exceed Rs. 10	Thirty-eight naye paise
(b) Where the purchase money exceeds Rs. 10,00 but does not exceed Rs. 25.	Seventy-five naye paise
(c) In any other case	..The same duty as a CONVEYANCE (No.23) for a consideration equal to the amount of the purchase money only.
* * *	* *
<b>20. CHARTER PARTY</b> —that is to say, any instrument (Except an agreement for the hire of a tug-steamer), whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer whether it includes a penalty clause or not.	Three rupees and seventy-five naye paise.
* * *	* *
<b>22. COMPOSITION DEED</b> — that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend or their debts is secured to the creditors, or when by provision is made for the continuance of the debtors business under the supervision of inspectors or under letters of license, for the benefit of his creditors.	Twenty-eight rupees and twelve naye paise
<b>23. CONVEYANCE-</b> As defined by section 2 (10) not being a transfer charged or exempted under No.62—	
Where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50;	One rupees and thirty-eight naye paise
Where it exceeds Rs. 50 and does not exceed Rs.100;	Two rupees and eighty-two naye paise
Where it exceeds Rs. 100 and does not exceed Rs.200;	Five rupees and sixty-three naye paise
Where it exceeds Rs. 200 and does not exceed Rs.300;	Eight rupees and forty-four naye paise
Where it exceeds Rs. 300 and does not exceed Rs.400;	Eleven rupees and twenty-five naye paise
Where it exceeds Rs. 400 and does not exceed Rs.500;	Fourteen rupees and six naye paise
Where it exceeds Rs. 500 and does not exceed Rs.600;	Sixteen rupees and eighty-eight naye paise
Where it exceeds Rs. 600 and does not	Nineteen rupees and sixty-nine naye

exceed Rs.700;	paise
Where it exceeds Rs. 700 and does not exceed Rs.800;	Twenty-two rupees and fifty naye paise
Where it exceeds Rs. 800 and does not exceed Rs.1,000;	Twenty-five rupees and thirty-two naye paise
Where it exceeds Rs. 900 but does not exceed Rs. 1,000;	Twenty-eight rupees and thirteen naye paise.
and for every Rs. 500 or part thereof in excess of Rs. 1,000;	Fourteen rupees and six naye paise
<i>Exemption</i>	
Assignment of copyright under the Copyright Act, 1957 (14 of 1957), section 18.	
CO-PARTNERSHIP DEED (See Partnership No. 46).	
<b>24. COPY OR EXTRACT-</b> Certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court fees—	
(i) if the original was not chargeable with duty, or if the duty, with which it was chargeable does not exceed one rupees.	One rupee and thirty-eight naye paise
(ii) In any other case	Two rupees and eighty-two naye paise
<i>Exception</i>	
(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.	
(b) Copy of, or extract from any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.	
<b>25. COUNTERPART OR DUPLICATE-</b> of any instrument, chargeable with duty and in respect of which the proper duty has been paid-	
(a) If the duty with which the original Instrument is chargeable does not exceed one rupee and fifty paise,	The same duty as is payable on the original
(b) In any other case	Two rupees and eighty-two naye paise
<i>Exemption</i>	
Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.	
<b>26. CUSTOMS BOND—</b>	
(a) Where the amount does not	The same duty as a BOTTOMRY

exceed Rs. 1,000.	BOND (No. 16) for such amount,
(b) In any other case	Eighteen rupees and seventy-five naye paise
* * *	* *
<b>DECLARATION OF ANY TRUST- Se TRUST (No.64).</b>	
* * *	* *
<b>DEPOSIT OF TITLE -DEEDS—See AGREEMENT relating to DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE (No.6).</b>	
<b>DISSOLUTION OF PARTNERSHIP-See PARTNERSHIP (No. 46).</b>	
<b>29. DIVORCE-</b> Instrument of, that is to say, instrument by which any person effects the dissolution of his marriage.	Three rupees and seventy-five naye paise
<b>DOWER- Instrument of —See SETTLEMENT (No.58).</b>	
<b>DUPLICATE- See COUNTERPART (No. 25).</b>	
<b>31. EXCHANGE OF PROPERTY-</b> Instrument of—	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.
EXTRACT- See Copy (No.24)	
<b>32. FURTHER CHARGE—</b> Instrument of that is to say, any instrument imposing a further charge on mortgaged property—	
(a) When the original mortgage is one of the description referred to in clause (a) Article No. 40 ( That is, with possession);	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.
(b) When such mortgage is one of the descriptions referred to in clause (b) of Article No. 40 ( That is, without possession)—	
(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument;	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.
(ii) If the possession is not so given.	The same duty as a BOTTOMRY BOND (No. 16) for the amount of the further charge secured by such instrument;
<b>33.GIFT-</b> Instrument of, not being a	The same duty as a CONVEYANCE

SETTLEMENT (No. 58) or WILL or TRANSFER (No. 62).	(No.23) for a consideration equal to the value of the property as set forth in such instrument.
<b>HIRING AGREEMENT</b> or agreement for service-See AGREEMENT (No. 5).	
<b>34. INDEMNITY BOND</b>	The same duty as a SECURITY BOND (No. 57) for the same amount.
<b>INSPECTORSHIP DEED- See COMPOSITION DEED (No.22)</b>	
<b>35. LEASE</b> , including an under-lease or sub-lease and any agreement to let or sub-let-	
(a) Whereby such lease the rent is fixed and no premium is paid or delivered—	
(i) Where the lease purports to be for a term of less than one year;	The same duty as BOTTOMRY BOND (No. 16) for the whole amount payable or deliverable under such lease.
(ii) where the lease purports to be for a term of not less than one year, but not more than five years;	The same duty as a BOTTOMRY BOND (No. 16) for the amount or value of the average annual rent reserved.
(iii) Where the lease purports to be for a term exceeding five years, but not exceeding ten years;	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.
(iv) Where the lease purports to be for a term exceeding ten years, but not exceeding twenty years;	The same duty as a CONVEYANCE (No.23) for a consideration equal to twice the amount or value of the average annual rent reserved.
(v) Where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years;	The same duty as a CONVEYANCE (No. 23) for a consideration equal to three times the amount or value of the average annual rent reserved.
(vi) Where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years;	The same duty as a CONVEYANCE (No. 23) for a consideration equal to four times the amount or value of the average annual rent reserved.
(vii) Where the lease purports to be for a term exceeding one hundred years, or in perpetuity;	The same duty as a CONVEYANCE ( No. 23) for a consideration equal to one-sixth of the whole amount of rent which would be paid or delivered in respect of first fifty years of the lease.
(viii) Where the lease does not purport to be for any definite term;	The same duty as a CONVEYANCE (No. 23) for a consideration equal to



	three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(b)Where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved;	The same duty as a CONVEYANCE (No.23) for a consideration equal to the amount or value of such fine or premium, or advance as set forth in the lease.
(c) Where the lease is granted for a time or premium, or for money advanced in addition to rent reserved.	The same duty as a CONVEYANCE (No.23) for a consideration equal to the amount or value of such fine or premium, or advances as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered:
<i>Exemption</i>	
Lease; executed in the case of a cultivator and for the purpose of cultivation (Including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is ex-pressed and such term does not exceed one year or when the average annual rent reserved does not exceed one hundred rupees.	
<i>Explanation</i> — When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses or the owner's share of municipal rates or taxes (Which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.	
* * *	*
<b>LETTER OF GUARNTEE- See AGREEMENT (No. 5).</b>	
<b>38. LETTER OF LICENCE</b> that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.	Twenty-eight rupees and twelve naye paise.
<b>39. MEMORANDUM OF ASSOCIAITON OF A COMPANY—</b>	
(a) if accompanied by articles of	Fifty-six rupees and twenty-five naye

association under section 26 of the Companies Act, 1956 (1 of 1956).	paise
(b) if not so accompanied	One hundred and fifty rupees
<i>Exemption</i>	
Memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956 (1 of 1956).	
<b>40. MORTGAGE-DEED, NOT BEING AN AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN OR PLEDGE (No.6) BOND (No. 15), MORTGAGE OF A CROP (No. 41), RESPONDENTIA BOND (No. 56), OR SECURIY BOND ( No. 57)—</b>	
(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given.	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount secured by such deed.
(b) when possession is not given or agreed to be given as aforesaid.	The same duty as a BOTTOMRY BOND (No. 16) for the amount secured by such deed.
<i>Explanation—</i> A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.	
(C) When a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned propose where the principal or primary security is duly stamped for every sum secured not exceeding Rs.1,000	Rupee one and thirty-eight naye paise
and for every Rs. 1,000 or part thereof secured in excess Rs. 1,000.	One rupee and thirty-eight naye paise
<i>Exemptions</i>	
(1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883 (19 of 1883) or the Agriculturists Loans Act, 1884 (12 of 1984), or by their sureties as security for the repayment of such advances;	
(2) Letter of hypothecation accompanying a bill of exchange.	

<b>41. MORTGAGE OF A CROP</b> including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop, is or is not in existence at the time of the mortgage—	
(a) when the loan is repayable not more than three months from the date of the instrument— For every sum secured not exceeding Rs. 200; and for every Rs. 200 or part thereof secured in excess of Rs. 200;	Twenty-five naye paise
(b) when the loan is repayable more than three months but not more than eighteen months, from the date of the instrument—	Twenty five naye paise
For every sum secured not exceeding Rs. 100;	Thirty-eight naye paise
and for every Rs. 100 or part thereof secured in excess of Rs. 100.	Thirty- eight naye paise
<b>42. NOTARIAL ACT</b> that is to say, any instrument, endorsement, note, attestation certificate, or signed not being a PROTEST ( No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.	Two rupees and eighty-two naye paise
See also PROTEST OF BILL OR NOTE (No. 50).	
<b>43. NOTE OR MEMORANDUM</b> sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal—	
(a) of any goods, exceeding in value twenty rupees;	Thirty-eight naye paise
(b) of any stock or marketable security exceeding in value twenty rupees;	Subject to a maximum of twenty-eight rupees and twelve naye paise, thirty-two naye paise for every rupees ten thousand or part thereof of the value of the stock or security.
<b>44. NOTE OF PROTEST BY THE MASTER OF A SHIP-See also PROTEST BY THE MASTER OF A SHIP (No. 51).</b>	One rupee and eighty-eight naye paise
<b>45. PARTITION-</b> Instrument of as defined by section 2 (15).	The same duty as a BOTTOMRY BOND (No. 16) for the amount of the

	value of the separated share or shares of the property.
	N.B.—The largest share remaining after the property is petitioned (or if there two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated.
	Provided always that—
	(a) When an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement the duty chargeable upon the instrument effecting such a partition shall be reduced by the amount of duty paid in respect of the first instrument but shall not be less than one rupee and thirty-eight naye paise.
	(b) Where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue.
	(c) Where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed one rupee and thirty-eight naye paise .
<b>46.PARTNERSHIP—</b> A-Instrument of—	
(a) Where the capital of the partnership does not exceed Rs. 500;	Nine rupees and thirty-eight paise
(b) in any other case	Thirty-seven rupees and fifty naye rupees

B—Dissolution of —	
<b>PAWN OR PLEDGE—See AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS PAWN OR PLEDGE (No.6).</b>	Eighteen rupees and seventy five naye paise
<b>48.POWER –OF-ATTORNEY</b> as defined by section 2(21) not being a proxy—	
(a) when executed for this sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents;	One rupee and thirty-eight naye paise
(b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882;	One rupee and thirty-eight naye paise
(c) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (a);	Two rupees and eight-two naye paise
(d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally;	Fourteen rupees and six naye paise
(e) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;	Twenty-eight rupees and twelve naye paise
(f) when given for consideration and authorizing the attorney to sell any immovable property;	The same duty as a CONVEYANCE (No.23) for the amount of consideration
(g) In any other case	Two rupees and eighty-two naye paise for each person authorized
	N.B.—The term “Registration” includes every operation incidental to registration under the Indian Registration Act, 1908 (16 of 1908).
<i>Explanation—</i> For the purposes of this article more persons than one when belonging to the same firm shall be deemed to be one persons.	
* * *	* *
<b>50. PROTEST OF BILL OR NOTE</b> that is to say any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonor of a Bill of Exchange or	Three rupees and seventy-five naye paise

Promissory Note.	
<b>51. PROTEST BY THE MASTER OF A SHIP</b> that is to say, any declaration of the particulars of the voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the characters or the consignees for not loading or unloading the ship when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.	Three rupees and seventy-five naye paise
See also NOTE OF PROTEST BY THE MASTER OF A SHIP (No. 44).	
* * * *	* *
<b>54. RECONVEYANCE OF MORTGAGED PROPERTY—</b>	
(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000;	The same duty as a CONVEYANCE (No. 23) for the amount of such consideration as set forth in the reconveyance.
(b) in any other case	Twenty-eight rupees and twelve naye paise
<b>55. RELEASE</b> that is to say, instrument not being such a release as is provided for by section (23-A.), whereby a person renounces a claim upon another person or against nay specified property—	
(a) if the amount or value of the claim does not exceed Rs. 1,000;	The same duty as a BOTTOMRY BOND (No. 16) for such amount or value as set forth in the release.
(b) in any other case	Fourteen rupees and six naye paise
<b>56. RESPONDENTIA BOND</b> that is to say, any instrument securing a loan on the cargo laden or up to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.	The same duty as a BOTTOMRY BOND (No. 16) for the amount of the loan secured.
<b>REVOCAION OF ANY TRUST OR SETTLEMENT—</b> See SETTLEMENT (No. 58) TRUST (No. 64)	
<b>57. SECURITY BOND OR MORTGAGE DEED</b> executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract—	
(a) When the amount secured does not exceed Rs. 1,000.	The same duty as a BOTTOMRY BOND (No. 16) for the amount secured.
(b) In any other case	Fourteen rupees and six naye paise

<i>Exemptions</i>	
Bond or other instrument, when executed—	
(a) By headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, (Bengal Act 3 of 1876) section 99 for the due performance of their duties under that Act.	
(b) By any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other subject or public utility shall not be less than a specified sum <i>per mensem</i> ;	
(c) By persons taking advances under the Land Improvement Loans Act, 1883, (19 of 1883) or the Agriculturists Loans Act, 1884, (12 of 1884) or by their sureties, as security for the repayment of such advances;	
(d) By officers of the Government or their sureties to secure the due execution of an office, or the due accounting for money or other property received by virtue thereof.	
<b>58. SETTLEEMNT</b> —(A) INSTRUMENT OF (including a deed of dower).	The same duty as a BOTORMY BOND (No. 16) for a sum equal to the amount or value of the property settled as set forth in such settlement:
	Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed one rupee and thirty-eight naye paise.
<i>Exemption</i>	
Deed of dower executed on the occasion of a marriage between Mohammadans.	
<b>(B) REVOCATION OF</b>	The same duty as a BOTTOMRY BOND (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument of Revocation, but not exceeding twenty-eight rupees and twelve naye paise.

See ALSO TRUST (No.64)	
<b>59. SHARE WARRANTS</b> to bearer issued under the Companies Act, 1956.	One and a half times the duty payable on a CONVEYANCE (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant.
<i>Exemptions</i>	
Share warrant when issued by a company in pursuance of the Companies Act, 1956, (1 of 1956) section 114, to have effect only upon payment, as composition for that duty, to the Collector of stamp-revenue, of—	
(a) One and a half percentum of the whole subscribed capital of the company; or	
(b) If any company which has paid the said duty or composition in fully, subsequently issues an addition to its subscribed capital, one and a half percentum of the additional capital so issued.	
<b>61. SURRENDER OF LEASE</b>	
(a) when the duty with which the lease is chargeable does not exceed seven rupees and fifty paise;	The duty with which such lease is chargeable.
(b) in any other case	Fourteen rupees and six naye paise
<i>Exemptions</i>	
Surrender of lease, when such lease is exempted from duty.	
<b>62. TRANSFER</b> (Whether with or without consideration)—	
* * *	
(c) of any interest secured by a bond of mortgage deed—	
(i) if the duty on such bond or mortgage deed does not exceed seven rupees and fifty paise;	The duty with which such bond or mortgage deed is chargeable.
(ii) in any other case	Fourteen rupees and six naye paise
(d) of any trust-property under the Administrator-General's Act, 1913, section 25;	Twenty-eight rupees and twelve naye paise
(e) of any trust-property without consideration from one trustee to another trustee or from a trustee to	Fourteen rupees or such smaller amount as may be chargeable under clause (c) of the article.



a beneficiary.	
<i>Exemptions</i>	
Transfer by endorsement—	
(b) of a delivery order, warrant for goods or other merchantile Document of title to goods;	
* * *	* *
(d) of securities of the Central Government.	
See also section 8—	
<b>63. TRANSFER OR LEASE</b> by way assignment and not by way of under lease.	The same duty as a CONVEYANCE (No.23) for a consideration equal to the amount of the consideration for the transfer.
<i>Exceptions</i>	
Transfer of any lease exempt from duty—	
<b>64. TRUST-A-DECLARATION OF</b> —of concerning any property when made by any writing not being a will.	The same duty as BOTTOMRY BOND (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument , but not exceeding forty-two rupees and twenty naye paise.
<b>B-REVOICATION OF</b> —of or concerning any property when made by an instrument other than a will.	The same duty as a BOTTOMRY BOND (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding forty-two eight rupees and twenty naye paise.
See also SETTLEMENT (No.8)	
<b>65. WARRANT FOR GOODS</b> that is to say, any instrument evidencing the title of any person therein named or his assigns, of the holder thereof, to the property in any goods lying in or upon any signed dock, warehouse or wharf, such instrument being or certified by or on behalf of the person in whose custody such goods may be.”	Seventy-five naye paise

[Vide Orissa Act 35 of 1962, s. 4]



(b) if relating to the sale of a Government security or share in an incorporated Company or other body corporate;

Subject to maximum of rupees thirty for every ten thousand or part thereof of the value of the security or share.

(c) if not otherwise provided for  
Exemptions

One rupee and fifty paise

(a) for or relating to the sale of goods or merchandise exclusively, not being a Note or Memorandum chargeable under No. 43.

(b) Made in the form of tenders to the Central Government for, or relating to any loan.

AGREEMENT TO LEASE—See LEASE (No-35)

6. AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to—

(1) The deposit of title deeds or instruments Constituting or being evidences of the title to any property whatever ( Other than a marketable security), or

(2) The pawn or pledge of movable property, Where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—

(a) If such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement.

Description of Instruments

Proper Stamp-duty

	Proper Stamp-duty		
	If drawn Singly	If drawn in set of two for each part of the set	If draw in set of three for each part of the set
(1)	(2)	(3)	(4)

	Rs. P.	Rs. P.	Rs. P.
When the amount of the loan or debt does not exceed Rs.100	0.40	0.25	0.25
When the amount of the loan or debt exceeds Rs. 100 but does not exceed Rs. 200.	0.70	0.40	0.25
When the exceeds Rs. 200 but does not exceed Rs. 400	1.25	0.70	0.45
When the exceeds Rs. 400 but does not exceed Rs. 600	1.75	0.90	0.70
When the exceeds Rs. 600 but does not exceed Rs. 800	2.25	1.25	0.80
When the exceeds Rs. 800 but does not exceed Rs. 1,000	3.00	1.50	1.00
When the exceeds Rs. 1,000 but does not exceed Rs. 1,200	3.25	1.75	1.25
When the exceeds Rs. 1,200 but does not exceed Rs. 1,600	4.25	2.25	1.50
When the exceeds Rs. 1,600 but does not exceed Rs. 2,500	6.50	3.25	2.25
When the exceeds Rs. 2,500 but does not exceed Rs. 5,000	13.00	6.50	4.50
When the exceeds Rs. 5,000 but does not exceed Rs. 7,500	20.00	10.00	7.00
When the exceeds Rs. 7,500 but does not exceed Rs. 10,000	30.00	15.00	10.00
When the exceeds Rs. 10,000 but does not exceed Rs. 15,000	40.00	20.00	14.00
When the exceeds Rs. 15,000 but does not exceed Rs. 20,000	55.00	30.00	19.00
When the exceeds Rs. 20,000 but does not exceed Rs. 25,000	65.00	35.00	22.00
When the exceeds Rs. 25,000 but does not exceed Rs. 30,000	80.00	40.00	30.00
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000.	30.00	15.00	10.00

(b) if such loan or debt is repayable not more than half duty payable on a loan or debt under months from the date of such instrument. Clause (a) (i), clause (a) (ii) or clause (a) (iii) for The amount secured.

### Exemption

Instrument of pawn or pledge of goods, if unattested:—

7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, movable or immovable, where made by any writing not being a will. Fifty rupees

8. APPRAISEMENT OR VALUATION, made otherwise than under an order of the Court in the course of a suit—

(a) where the amount does not exceed Rs. 1,000. The same duty as a BOTTOMRY BOND (No.16) for such amount.  
 (b) in any other case Fifteen rupees

#### Exemptions

(a) Appraisal or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.

(b) Appraisal of crops for the purpose of ascertaining the amount to be given to a landlords as rent.

9. APPRENTICESHIP –DEED including every writing relating to the service or tuition of any apprentice, clerk or servant place with any master to learn any profession, trade or employment, not being ARTICLES OF CLERKSHIP. Fifteen rupees

### Exemption

Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850 (19 of 1850) or by which a person is apprenticed by or at the charge of any public charity.

10. ARTICLES OF ASSOCIATION OF A COMPANY.

Ninety-five rupees

### Exemption

Articles of any Association not formed for profit and registered under section 25 of the Companies Act, 1956 (1 of 1950).

See also Memorandum of Association of a Company (No.39)

ASSIGNMENT —See CONVEYANCE (No.23), TRANSFER (No.62) and TRANSFER of LEASE (No.63). as the case may be  
ATTORNEY – See POWER –OF-ATTORNEY (No.48)

AUTHORITY TO ADOPT-See ADOPTION-DEED (No.3)

12. AWARD, – that is to say any decision in writing by an arbitrator or umpire not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—

(a) where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000.

The same duty as a BOTTOMRY BOND (No.16) or such amount.

(b) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000  
and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000.

Nineteen rupees

One rupee subject to a maximum of one hundred and rupees.

15. BOND as defined by section 2(5) not being a DEBENTURE and not being otherwise provided for by this Act, or by the Court Fees Act, 1870—

Where the amount or value secured does not exceed Rs. 10;

Where it exceeds Rs. 10 and does not exceed Rs. 50;

Where it exceeds Rs. 50 and does not exceed

Rs.100;

Where it exceeds Rs. 50 and does not exceed

Rs.100;

Where it exceeds Rs. 100 and does not exceed

Rs.200;

Where it exceeds Rs. 200 and does not exceed

Rs.300;

Thirty-five paise

Forty-five paise

One rupee

Two rupees and fifty paise

Where it exceeds Rs. 300 and does not exceed Rs.400;	Three rupees and seventy-five paise
Where it exceeds Rs. 400 and does not exceed Rs.500;	Four rupees and seventy-five paise
Where it exceeds Rs. 500 and does not exceed Rs.600;	Six rupees
Where it exceeds Rs. 600 and does not exceed Rs.700;	Eight rupees and fifty paise
Where it exceeds Rs. 700 and does not exceed Rs.800;	Ten rupees
Where it exceeds Rs. 800 and does not exceed Rs.900;	Twelve rupees
Where it exceeds Rs. 900 and does not exceed Rs.1000;	Thirteen rupees
and for every Rs. 500 or part thereof in excess of Rs. 1,000;	Fifteen rupees
	Seven rupees and fifty paise

See (No.2) ADMINISTRATION BOND  
(No.16) BOTTOMRY BOND  
(No.34) CUSTOMS BOND  
(No. 24) INDEMNITY BOND  
(No.56) RESPONDENTIA BOND  
(No. 57) SECURITY BOND

#### Exemptions

Bond, when executed by—

- (a) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, (Bengal Act 3 of 1876) section 99, for the due performance of their duties under that Act;
- (b) any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.

**16. BOTTOMRY BOND**, that is to say, any instrument whereby the master of a sea-going ship to enable him to preserve the ship or prosecute her voyage—

Where the amount or value secured does not exceed Rs. 10;	Forty paise
Where it exceeds Rs. 10 and does not exceed Rs. 50;	Eighty paise
Where it exceeds Rs. 50 and does not exceed Rs.100;	One rupee and fifty paise
Where it exceeds Rs. 100 and does not exceed Rs.200;	Three rupees
Where it exceeds Rs. 200 and does not exceed Rs.300;	Four rupees and twenty-five paise
Where it exceeds Rs. 300 and does not exceed Rs.400;	Six rupees
Where it exceeds Rs. 400 and does not exceed Rs.500;	Seven Rupees and fifty paise
Where it exceeds Rs. 500 and does not exceed Rs.600;	Eight rupees and fifty paise
Where it exceeds Rs. 600 and does not exceed Rs.700;	Ten rupees
Where it exceeds Rs. 700 and does not exceed Rs.800;	Twelve rupees
Where it exceeds Rs. 800 and does not exceed Rs.900;	Thirteen rupees
Where it exceeds Rs. 900 and does not exceed Rs.1000;	Fifteen rupees
and for every Rs. 500 or part thereof in excess of Rs. 1,000;	Seven rupees and fifty paise

<p><b>7.CANCELLATION</b>—Instrument of (Including any instrument by which any instrument previously executed is cancelled) if attested and not otherwise provided for, See also RELEASE (No.55) REVOCATION OF SETTLEMENT (No. 58-B) SURRENDER OF LEASE (No.61) REVOCATION OF TRUST (No. 64-B).</p> <p><b>18. CERTIFICATE OF SALE</b> (In respect of each property put up as a separate lot and sold), granted to the purchaser of any property sold by public auction by a Civil or Revenue Court or Collector or the Revenue Officer—</p> <p>(a) Where the purchase money does not exceed Rs. 10</p> <p>(b) Where the purchase money exceeds Rs. 10,00 but does not exceed Rs. 25.</p> <p>(c) In any other case</p> <p>* * *</p>	<p>Fifteen rupees</p> <p>Forty paise</p> <p>Eighty paise</p> <p>..The same duty as a CONVEYANCE (No.23) for a consideration equal to the amount of the purchase money only.</p> <p>* * *</p>
<p><b>20. CHARTER PARTY</b>—that is to say, any instrument (Except an agreement for the hire of a tug-steamer), whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer whether it includes a penalty clause or not.</p> <p>* * *</p>	<p>Four rupees</p> <p>* * *</p>
<p><b>22. COMPOSITION DEED</b>— that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend or their debts is secured to the creditors, or when by provision is made for the continuance of the debtors business under the supervision of inspectors or under letters of license, for the benefit of his creditors.</p>	<p>Thirty rupees</p>
<p><b>23. CONVEYANCE-</b> As defined by section 2 (10) not being a transfer charged or exempted under No.62—</p> <p>Where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50;</p>	<p>One rupees and fifty paise</p>
<p>Where it exceeds Rs. 50 and does not exceed Rs.100;</p>	<p>Three rupees</p>
<p>Where it exceeds Rs. 100 and does not exceed Rs.200;</p>	<p>Six rupees</p>
<p>Where it exceeds Rs. 200 and does not exceed Rs.300;</p>	<p>Eight rupees and fifty paise</p>



Where it exceeds Rs. 300 and does not exceed Rs.400;	Twelve rupees
Where it exceeds Rs. 400 and does not exceed Rs.500;	Fifteen rupees
Where it exceeds Rs. 500 and does not exceed Rs.600;	Seventeen rupees
Where it exceeds Rs. 600 and does not exceed Rs.700;	Twenty rupees
Where it exceeds Rs. 700 and does not exceed Rs.800;	Twenty-three rupees
Where it exceeds Rs. 800 and does not exceed Rs.1,000;	Thirty rupees
Where it exceeds Rs. 900 but does not exceed Rs. 1,000;	Thirty rupees
and for every Rs. 500 or part thereof in excess of Rs. 1,000;	Fifteen rupees
Exemptions	
Assignment of copyright under the Copyright Act, 1957, (14 of 1957) section 18.	
CO-PARTNERSHIP DEED (See Partnership No. 46).	
<b>24. COPY OR EXTRACT-</b> Certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court fees—	
(i) if the original was not chargeable with duty, or if the duty, with which it was chargeable does not exceed one rupees.	One rupee and fifty paise
(ii) In any other case	Three rupees
Exemptions	
(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.	
(b) Copy of, or extract from any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.	
<b>25. COUNTERPART OR DUPLICATE-</b> of any instrument, chargeable with duty and in respect of which the proper duty has been paid-	
(a) If the duty with which the original Instrument is chargeable does not exceed one rupee and fifty paise,	The same duty as is payable on the original
(b) In any other case	Three rupees
Exemption	
Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.	

<p><b>26. CUSTOMS BOND—</b> (a) Where the amount does not exceed Rs. 1,000.</p>	<p>The same duty as a <b>BOTTOMRY BOND</b> (No. 16) for such amount,</p>
<p>(b) In any other case * * *</p>	<p>Nineteen rupees * * *</p>
<p><b>DECLARATION OF ANY TRUST-</b> See TRUST (No.64). * * *</p>	<p>* * *</p>
<p><b>DEPOSIT OF TITLE-DEEDS—</b>See AGREEMENT relating to DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE (No.6).</p>	
<p><b>DISSOLUTION OF PARTNERSHIP-</b>See PARTNERSHIP (No. 46).</p>	
<p><b>29. DIVORCE-</b> Instrument of, that is to say, instrument by which any person effects the dissolution of his marriage. <b>DOWER-</b> Instrument of –See SETTLEMENT (No.58). <b>DUPLICATE-</b> See COUNTERPART (No. 25).</p>	<p>Four rupees</p>
<p><b>31. EXCHANGE OF PROPERTY-</b> Instrument of— <b>EXTRACT-</b> See Copy (No.24)</p>	<p>The same duty as a <b>CONVEYANCE</b> (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.</p>
<p><b>32. FURTHER CHARGE—</b> Instrument of that is to say, any instrument imposing a further charge on mortgaged property— (a) When the original mortgage is one of the description referred to in clause (a) Article No. 40 (That is, with possession);</p>	<p>The same duty as a <b>CONVEYANCE</b> ( No. 23) for a consideration equal to the amount of the further charge secured by such instrument.</p>
<p>(b) When such mortgage is one of the descriptions referred to in clause (b) of Article No. 40 ( That is, without possession)— (i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument;</p>	<p>The same duty as a <b>CONVEYANCE</b> (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.</p>
<p>(ii) If the possession is not so given.</p>	<p>The same duty as a <b>BOTTOMRY BOND</b> (No. 16) for the amount of the further charge secured by such instrument;</p>

<p><b>33.GIFT</b>-Instrument of, not being a SETTLEMENT (No. 58) or WILL or TRANSFER (No. 62).</p> <p>HIRING AGREEMENT or agreement for service-See AGREEMENT (No. 5).</p> <p><b>34. INDEMNITY BOND</b></p> <p>INSPECTORSHIP DEED- See COMPOSITION DEED (No.22)</p> <p><b>35. LEASE</b>, including an under-lease or sub-lease and any agreement to let or sub-let-</p> <p>(a) Whereby such lease the rent is fixed and no premium is paid or delivered—</p> <p>(i) Where the lease purports to be for a term of less than one year;</p> <p>(ii) where the lease purports to be for a term of not less than one year, but not more than five years;</p> <p>(iii) Where the lease purports to be for a term exceeding five years, but not exceeding ten years;</p> <p>(iv) Where the lease purports to be for a term exceeding ten years, but not exceeding twenty years;</p> <p>(v) Where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years;</p> <p>(vi) Where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years;</p> <p>(vii) Where the lease purports to be for a term exceeding one hundred years, or in perpetuity;</p>	<p>The same duty as a SECURITY BOND (No. 57) for the same amount.</p> <p>The same duty as BOTTOMRY BOND (No. 16) for the whole amount payable or deliverable under such lease.</p> <p>The same duty as a BOTTOMRY BOND (No. 16) for the amount or value of the average annual rent reserved.</p> <p>The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.</p> <p>The same duty as a CONVEYANCE (No.23) for a consideration equal to twice the amount or value of the average annual rent reserved.</p> <p>The same duty as a CONVEYANCE (No. 23) for a consideration equal to three times the amount or value of the average annual rent reserved.</p> <p>The same duty as a CONVEYANCE (No. 23) for a consideration equal to four times the amount or value of the average annual rent reserved.</p> <p>The same duty as a CONVEYANCE ( No. 23) for a consideration equal to one-sixth of the whole amount of rent which would be paid or delivered in respect of first fifty years of the lease.</p> <p>The same duty as a CONVEYANCE (No. 23) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.</p> <p>The same duty as a CONVEYANCE (No.</p>
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<p>(viii) Where the lease does not purport to be for any definite term;</p> <p>(b)Where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved;</p> <p>(c) Where the lease is granted for a time or premium, or for money advanced in addition to rent reserved.</p> <p style="text-align: center;">Exemption</p> <p>Lease; executed in the case of a cultivator and for the purpose of cultivation (Including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year or when the average annual rent reserved does not exceed one hundred rupees.</p> <p><i>Explanation</i>— When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses, or the owner's share of municipal rates or taxes, Which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.</p> <p style="text-align: center;">*            *            *            *</p> <p><b>LETTER OF GUARNTEE- See AGREEMENT (No. 5).</b></p> <p><b>38. LETTER OF LICENCE</b> that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.</p>	<p>23) for a consideration equal to the amount or value of such fine or premium , or advance as set forth in the lease.</p> <p>The same duty as a CONVEYANCE (No.23) for a consideration equal to the amount or value of such fine or premium, or advances as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered:</p> <p>Provided that, in any case when an agreement to lease is stamped with the <i>ad valorem</i> stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed one rupee and fifty paise.</p> <p style="text-align: center;">Thirty rupees</p>
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<p><b>39. MEMORANDUM OF ASSOCIATION OF A COMPANY—</b>  (a) if accompanied by articles of association under section 26 of the Companies Act, 1956 (1 of 1956).  (b) if not so accompanied</p> <p style="text-align: center;"><i>Exemption</i>  Memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956 (1 of 1956).</p> <p><b>40. MORTGAGE-DEED, NOT BEING AN AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN OR PLEDGE (No.6) BOND (No. 15), MORTGAGE OF A CROP (No. 41), RESPONDENTIA BOND (No. 56), OR SECURITY BOND (No. 57)—</b>  (a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given.  (b) when possession is not given or agreed to be given as aforesaid.</p> <p><i>Explanation—</i> A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.  (C) When a collateral or auxiliary or additional or substituted security, or by way of further assurance for the Where the principal or primary security is duly stamped for every sum secured not exceeding Rs. 1, 000;  and For every sum secured not exceeding Rs. 1,000 and for every Rs. 1,000 or part thereof secured in excess Rs. 1,000.</p> <p style="text-align: center;"><i>Exemptions</i>  (1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883 (12 of 1883) or the Agriculturists Loans Act, 1884 (19 of 1884), or by their sureties as security for the repayment of such advances;  (2) Letter of hypothecation accompanying a bill of exchange.</p> <p><b>41. MORTGAGE OF A CROP</b> including</p>	<p>Sixty rupees  One hundred and fifty-five rupees</p> <p>The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount secured by such deed.  The same duty as a BOTTOMRY BOND (No. 16) for the amount secured by such deed.</p> <p>One rupee and fifty paise  One rupee and fifty paise</p>
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<p>any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop, is or is not in existence at the time of the mortgage—</p>	
<p>(a) when the loan is repayable not more than three months from the date of the instrument—</p>	<p>Thirty paise</p>
<p>For every sum secured not exceeding Rs. 200; and for every Rs. 200 or part thereof secured in excess of Rs. 200;</p>	<p>Thirty paise</p>
<p>(b) when the loan is repayable more than three months but not more than eighteen months, from the date of the instrument—</p>	<p>Forty paise Forty paise</p>
<p>For every sum secured not exceeding Rs. 100; and for every Rs. 100 or part thereof secured in excess of Rs. 100.</p>	
<p><b>42. NOTARIAL ACT</b> that is to say, any instrument, endorsement, note, attestation certificate, or signed not being a PROTEST (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.</p>	<p>Three rupees</p>
<p>See also PROTEST OF BILL OR NOTE (No. 50).</p>	
<p><b>43. NOTE OR MEMORANDUM</b> sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal—</p>	<p>Forty paise</p>
<p>(a) of any goods, exceeding in value twenty rupees;</p>	<p>Subject to a maximum of thirty-five paise for every ten thousand rupees or part thereof of the value of the stock or security.</p>
<p>(b) of any stock or marketable security exceeding in value twenty rupees;</p>	<p>Two rupees</p>
<p><b>44. NOTE OF PROTEST BY THE MASTER OF A SHIP-See also PROTEST BY THE MASTER OF A SHIP (No. 51).</b></p>	
<p><b>45. PARTITION-</b> Instrument of as defined by section 2 (15).</p>	<p>The same duty as a BOTTOMRY BOND (No. 16) for the amount of the value of the separated share or shares of the property.</p>
	<p>N.B.—The largest share remained after the property is petitioned (or if there two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are</p>

<p><b>PARTNERSHIP—</b>  A—Instrument of—  (a) Where the capital of the partnership does not exceed Rs. 500;  (b) in any other case  B—Dissolution of —</p> <p>PAWN OR PLEDGE—See AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS PAWN OR PLEDGE (No.6).</p> <p><b>48.POWER –OF-ATTORNEY</b> as defined by section 2(21) not being a proxy—  (a) when executed for this sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents;  (b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882 (15 of 1882);  (c) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (a);  (d) when authorizing not more than five persons</p>	<p>separated.  Provided always that—  (a) When an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement the duty chargeable upon the instrument effecting such a partition shall be reduced by the amount of duty paid in respect of the first instrument but shall not be less than three rupees.  (b) Where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue.  (c) Where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed three rupees.</p> <p>Nine rupees and fifty paise</p> <p>Forty rupees</p> <p>Nineteen rupees</p> <p>One rupee and fifty paise</p> <p>One rupee and fifty paise</p> <p>Three rupees</p>
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<p>to act jointly and severally in more than one transaction or generally;</p> <p>(e) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;</p> <p>(f) when given for consideration and authorizing the attorney to sell any immovable property;</p> <p>(g) In any other case</p>	<p>Fifteen rupees</p> <p>Thirty rupees</p> <p>The same duty as a CONVEYANCE (No.23) for the amount of consideration.</p> <p>Ten rupees for each person authorized N.B.—The term “Registration” includes every operation incidental to registration under the Indian Registration Act, 1908 (16 of 1908).</p>
<p>Explanation— For the purposes of this article more persons than one when belonging to the same firm shall be deemed to be one persons.</p> <p style="text-align: center;">* * *</p>	<p style="text-align: center;">* * *</p>
<p><b>50. PROTEST OF BILL OR NOTE</b> that is to say any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonor of a Bill of Exchange or Promissory Note.</p>	<p>Four rupees</p>
<p><b>51. PROTEST BY THE MASTER OF A SHIP</b> that is to say, any declaration of the particulars of the voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the characters or the consignees for not loading or unloading the ship when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.</p> <p>See also NOTE OF PROTEST BY THE MASTER OF A SHIP (No. 44).</p> <p style="text-align: center;">* * *</p>	<p>Four rupees</p> <p style="text-align: center;">* * *</p>
<p><b>54. RECONVEYANCE OF MORTGAGED PROPERTY—</b></p> <p>(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000;</p> <p>(b) in any other case</p>	<p>The same duty as a CONVEYANCE (No. 23) for the amount of such consideration as set forth in the reconveyance.</p> <p>Thirty rupees</p>
<p><b>55. RELEASE</b> that is to say, instrument not being such a release as is provided for by section (23-A.), whereby a person renounces a claim upon another person or against any specified property—</p> <p>(a) if the amount or value of the claim does not exceed Rs. 1,000;</p>	<p>The same duty as a BOTTOMRY BOND (No. 16) for such amount or value as set</p>



<p>(b) in any other case</p> <p><b>56. RESPONDENTIA BOND</b> that is to say, any instrument securing a loan on the cargo laden or up to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.</p> <p>REVOCATION OF ANY TRUST OR SETTLEMENT- See SETTLEMENT (No. 58) TRUST (No. 64)</p> <p><b>57. SECURITY BOND OR MORTGAGE DEED</b> executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract—</p> <p>(a) When the amount secured does not exceed Rs. 1,000.</p> <p>(b) In any other case</p> <p style="text-align: center;">Exemptions</p> <p>Bond or other instrument, when executed— By headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, (Bengal Act 3 of 1876) section 99 for the due performance of their duties under that Act.</p> <p>(b) By any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other subject or public utility shall not be less than a specified sum <i>per mensem</i>;</p> <p>(c) By persons taking advances under the Land Improvement Loans Act, 1883, (19 of 1883) or the Agriculturists Loans Act, 1884 (12 of 1884), or by their sureties, as security for the repayment of such advances;</p> <p>(d) By officers of the Government or their sureties to secure the due execution of an office, or the due accounting for money or other property received by virtue thereof.</p> <p><b>58. SETTLEEMNT</b> —(A) INSTRUMENT OF (including a deed of dower).</p>	<p>forth in the release. Fifteen rupees</p> <p>The same duty as a BOTTOMRY BOND (No. 16) for the amount of the loan secured.</p> <p>The same duty as a BOTTOMRY BOND (No. 16) for the amount secured.</p> <p>Fifteen rupees</p> <p>The same duty as a BOTTORMY BOND (No. 16) for a sum equal to the amount or value of the property settled as set forth in such settlement:</p>
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<p>mortgage deed—</p> <p>(i) if the duty on such bond or mortgage deed does not exceed seven rupees and fifty paise;</p> <p>(ii) in any other case</p> <p>(d) of any trust-property under the Administrator-General's Act, 1913, section 25;</p> <p>(e) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary.</p> <p style="text-align: center;">Exemptions</p> <p>Transfer by endorsement—</p> <p>(b) of a delivery order, warrant for goods or other merchantile Document of title to goods;</p> <p style="text-align: center;">* * *</p> <p>(d) of securities of the Central Government.</p> <p>See also section 8—</p> <p><b>63. TRANSFER OR LEASE</b> by way assignment and not by way of under lease.</p> <p style="text-align: center;">Exemptions</p> <p>Transfer of any lease exempt from duty—</p> <p><b>64. TRUST-A-DECLARATION OF</b>—of concerning any property when made by any writing not being a will.</p> <p><b>B-REVOCATION OF</b>—of or concerning any property when made by an instrument other than a will.</p> <p>See also SETTLEMENT (No.8)</p> <p><b>65. WARRANT FOR GOODS</b> that is to say, any instrument evidencing the title of any person therein named or his assigns, of the holder thereof, to the property in any goods lying in or upon any signed dock, warehouse or wharf, such instrument being or certified by or on behalf of the person in whose custody such goods may be.”</p>	<p>The duty with which such bond or mortgage deed is chargeable.</p> <p>Fifteen rupees Thirty rupees</p> <p>Fifteen rupees or such smaller amount as may be chargeable under clause (c) of the article.</p> <p style="text-align: center;">* * *</p> <p>The same duty as a CONVEYANCE (No.23) for a consideration equal to the amount of the consideration for the transfer.</p> <p>The same duty as BOTTOMRY BOND (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding forty-five rupees.</p> <p>The same duty as a BOTTOMRY BOND (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding Thirty rupees.</p> <p>Eighty paise</p>
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[Vide Orissa Act 9 of 1970, s. 3]

**Orissa**

**Substitution of Schedule 1-A.**—For Schedule 1-A of the Indian Stamp Act, 1899 (2 of 1899) (hereinafter referred to as the Principal Act), the following Schedule shall be substituted, namely:—

“SCHEDULE 1-A  
STAMP DUTY ON CERTAIN INSTRUMENTS UNDER THE INDIAN STAMP (ORISSA  
AMENDMENT) ACT, 1986.

(See Section 3)

Note—The articles in Schedule 1-A are numbered so as to correspond with similar articles in Schedule 1.

Description of Instrument	Proper Stamp-duty
(1)	(2)
<b>2. ADMINISTRATION BOND</b> , including a bond given under sections 291, 375, and 376 of the Indian Succession Act, 1925 (39 of 1925) or section 6 of the Government Savings Banks Act, 1873 (5 of 1873).	The same duty as a BOND ( No. 15) for the same amount.
<b>3. ADOPTION DEED</b> . That is to say, any Instrument (Other than a will) recording an adoption or conferring or purporting to confer an authority to adopt.	Two hundred rupees
<b>4. AFFIDAVIT</b> , including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	Ten rupees
Exemptions.	
Affidavit or declaration in writing when made—	Proper Stamp-duty
(a) as a condition of enrolment under the Army Act, 1950 (46 of 1950) or the Air Force Act, 1950 (45 of 1950);	
(b) for the immediate purpose of being filed or used in any Court or before the Officer of any Court;	
(c) for the sole purpose of enabling any person to receive any pension of charitable allowance.	
<b>5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT;</b>	
(a) if relating to the sale of a Bill of Exchange;	One rupee
(b) if relating to the sale of a Government security or share in an incorporated Company or other body corporate;	Subject to maximum of forty-two rupees fifty paise for every ten thousand or part thereof of the value of the security or share.
(c) if not otherwise provided for	Three rupees
<i>Exemptions</i>	
Agreement or memorandum of agreement—	

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- (a) for or relating to the sale of goods or merchandise exclusively, not being a Note or Memorandum chargeable under No. 43.
  - (b) Made in the form of tenders to the Central Government for, or relating to any loan.
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AGREEMENT TO LEASE—See LEASE (No-35)

**6.AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE,** that is to say, any instrument evidencing an agreement relating to—

- (1) The deposit of title deeds or instruments Constituting or being evidences of the title to any property whatever ( Other than a marketable security) or
  - (2) The pawn or pledge of movable property, Where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—
    - (a) If such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement.
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	If drawn Singly	If drawn in set of two for each part of the set	If draw in set of three for each part of the set
(1)	(2)	(3)	(4)

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	Rs. P.	Rs. P.	Rs. P.
When the amount of the loan or debt does not exceed Rs.100	0.40	0.25	0.25
When the amount of the loan or debt exceeds Rs. 100 but does not exceed Rs. 200.	0.70	0.40	0.25
When the exceeds Rs. 200 but does not exceed Rs. 400	1.25	0.70	0.45
When the exceeds Rs. 400 but does not exceed Rs. 600	1.75	0.90	0.70
When the exceeds Rs. 600 but does not exceed Rs. 800	2.25	1.25	0.80
When the exceeds Rs. 800 but does not exceed Rs. 1,000	4.15	2.25	1.40
When the exceeds Rs. 1,000 but does not exceed Rs. 1,200	4.55	2.45	1,80
When the exceeds Rs. 1,200 but does not exceed Rs. 1,600	5.90	3.15	2.10
When the exceeds Rs. 1,600 but does not exceed Rs. 2,500	9.00	4.55	3.15
When the exceeds Rs. 2,500 but does not exceed Rs. 5,000	17.90	9.00	6.25
When the exceeds Rs. 5,000 but does not exceed Rs. 7,500	27.50	13.75	9.65
When the exceeds Rs. 7,500 but does not exceed Rs. 10,000	41.25	20.65	13.75
When the exceeds Rs. 10,000 but does not exceed Rs. 15,000	55.00	27.50	19.25
When the exceeds Rs. 15,000 but does not exceed Rs. 20,000	75.65	41.25	26.15
When the exceeds Rs. 20,000 but does not exceed Rs. 25,000	89.40	48.15	30.00
When the exceeds Rs. 25,000 but does not exceed Rs. 30,000	110.00	55.00	41.25
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000.	41.25	20.65	13.75

- (b) if such loan or debt is repayable not more than half duty payable on a loan or debt under three months from the date of such instrument. Clause (a) for the amount secured.

*Exemption*

Instrument of pawn or pledge of goods, if unattested:—

<b>7. APPOINTMENT IN EXECUTION OF A POWER</b> , whether of trustees or of property, movable or immovable, where made by any writing not being a will.	One hundred rupees
<b>8. APPRAISEMENT OR VALUATION</b> , made otherwise than under an order of the Court in the course of a suit—	
(a) where the amount does not exceed Rs. 1,000.	The same duty as a BOTTOMRY BOND (No.16) for such amount.
(b) in any other case	Twenty-one rupees
<i>Exemptions</i>	
(c) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.	
(d) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlords as rent.	
<b>9. APPRENTICESHIP –DEED</b> including every writing relating to the service or tuition of	Fifty rupees

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any apprentice, clerk or servant place with any master to learn any profession, trade or employment, not being ARTICLES OF CLERKSHIP.

Exemption

Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850 (19 of 1856) or by which a person is apprenticed by or at the charge of any public charity.

**10. ARTICLES OF ASSOCIATION OF A COMPANY.** Two hundred rupees

Exception

Articles of any Association not formed for profit and registered under section 25 of the Companies Act, 1956 (1 of 1950).

See also Memorandum of Association of a Company (No.39)

ASSIGNMENT —See CONVEYANCE (No.23), TRANSFER (No.62) and TRANSFER of LEASE (No.63). as the case may be ATTORNEY-See Power-of-ATTORNEY (No.48)

**AUTHORITY TO ADOPT-See ADOPTION-DEED (No.3)**

**12. AWARD,** that is to say any decision in writing by an arbitrator or umpire not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—

The same duty as a BOTTOMRY BOND (No.16) or such amount.

(a) where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000.

Proper Stamp-duty

(1)  
(b) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000.  
and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000.

Twenty-seven-rupees.

One rupee and fifty paise subject to a maximum of one hundred and thirty-eight rupees.

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**15.BOND** as defined by section 2(5) not being a DEBENTURE and not being otherwise provided for by this Act, or by the Court Fees Act, 1870—

Where the amount or value secured does not exceed Rs. 10; Thirty-five paise

Where it exceeds Rs. 10 and does not exceed Rs. 50; Forty-five paise

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Where it exceeds Rs. 50 and does not exceed Rs.100;	
Where it exceeds Rs. 50 and does not exceed Rs.100;	One rupee
Where it exceeds Rs. 100 and does not exceed Rs.200;	Two rupees and fifty paise
Where it exceeds Rs. 200 and does not exceed Rs.300;	Three rupees and seventy-five paise
Where it exceeds Rs. 300 and does not exceed Rs.400;	Four rupees and seventy-five paise
Where it exceeds Rs. 400 and does not exceed Rs.500;	Six rupees
Where it exceeds Rs. 500 and does not exceed Rs.600;	Eight rupees and fifty paise
Where it exceeds Rs. 600 and does not exceed Rs.700;	Ten rupees
Where it exceeds Rs. 700 and does not exceed Rs.800;	Twelve rupees
Where it exceeds Rs. 800 and does not exceed Rs.900;	Eighteen rupees
Where it exceeds Rs. 900 and does not exceed Rs.1000;	Twenty-one rupees
and for every Rs. 500 or part thereof in excess of Rs. 1,000;	Eleven rupees

See (No.2) ADMINISTRATION BOND

(No.16) BOTTOMRY BOND

(No.26) CUSTOMS BOND

(No. 34) INDEMNITY BOND

(No.56) RESPONDENTIA BOND

(No. 57) SECURITY BOND

*Exceptions*

Bond , when executed by—

(c) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876 (Bengal Act 3 of 1876), section 99, for the due performance of their duties under that Act;

(d) any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum *per mensem*.

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16. BOTTOMRY BOND, that is to say, any instrument whereby the master of a sea-going ship to enable him to preserve the ship or prosecute her voyage—

Where the amount or value secured does not exceed Rs. 10;	Forty paise
Where it exceeds Rs. 10 and does not exceed Rs. 50;	Eighty paise
Where it exceeds Rs. 50 and does not exceed Rs.100;	One rupee and fifty paise
Where it exceeds Rs. 100 and does not exceed Rs.200;	Three rupees
Where it exceeds Rs. 200 and does not exceed Rs.300;	Four rupees and twenty-five paise
Where it exceeds Rs. 300 and does not exceed Rs.400;	Six rupees
Where it exceeds Rs. 400 and does not exceed Rs.500;	Seven rupees and fifty paise
Where it exceeds Rs. 500 and does not exceed Rs.600;	Eight rupees and fifty paise
Where it exceeds Rs. 600 and does not exceed Rs.700;	Ten rupees
Where it exceeds Rs. 700 and does not exceed Rs.800;	Twelve rupees
Where it exceeds Rs. 800 and does not exceed Rs.900;	Eighteen rupees
Where it exceeds Rs. 900 and does not exceed Rs.1000;	Twenty-one rupees
and for every Rs. 500 or part thereof in excess of Rs. 1,000;	Eleven rupees

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<p><b>17. CANCELLATION</b>—Instrument of (Including any instrument by which any instrument previously executed is cancelled) if attested and not otherwise provided for,</p>	
<p>See also RELEASE (No.55) REVOCATION OF SETTLEMENT (No. 58-B) SURRENDER OF LEASE (No.61) REVOCATION OF TRUST (No. 64-B).</p>	Fifty rupees
<p><b>18. CERTIFICATE OF SALE</b> (In respect of each property put up as a separate lot and sold), granted to the purchaser of any property sold by public auction by a Civil or Revenue Court or Collector or the Revenue Officer—</p>	
<p>(a) Where the purchase money does not exceed Rs. 10</p>	One rupees and fifty paise
<p>(b) Where the purchase money exceeds Rs. 10,00 but does not exceed Rs. 25.</p>	
<p>(c) In any other case</p>	
<p>* * *</p>	
<p><b>20. CHARTER PARTY</b>—that is to say, any instrument (Except an agreement for the hire of a tug-steamer), whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer whether it includes a penalty clause or not.</p>	Fifty rupees
<p>* * *</p>	
<p><b>22. COMPOSITION DEED</b>— that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend or their debts is secured to the creditors, or when by provision is made for the continuance of the debtors business under the supervision of inspectors or under letters of license, for the benefit of his creditors.</p>	Fifty rupees
<p><b>23. CONVEYANCE-</b> As defined by section 2 (10) not being a transfer charged or exempted under No.62—</p>	One rupee and fifty paise
<p>Where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50;</p>	Three rupees
<p>Where it exceeds Rs. 50 and does not exceed Rs.100;</p>	Six rupees
<p>Where it exceeds Rs. 100 and does not exceed Rs.200;</p>	Eight rupees and fifty paise
<p>Where it exceeds Rs. 200 and does not exceed Rs.300;</p>	Twelve rupees
<p>Where it exceeds Rs. 300 and does not exceed Rs.400;</p>	Fifteen rupees
<p>Where it exceeds Rs. 400 and does not exceed Rs.500;</p>	

Where it exceeds Rs. 500 and does not exceed Rs.600;	Seventeen rupees
Where it exceeds Rs. 600 and does not exceed Rs.700;	Twenty-three rupees
Where it exceeds Rs. 700 and does not exceed Rs.800;	Twenty rupees
Where it exceeds Rs. 800 and does not exceed Rs.1,000;	Forty-two rupees
and for every Rs. 500 or part thereof in excess of Rs. 1,000;	Twenty-one rupees
Exemption	
Assignment of copyright under the Copyright Act, 1957 (14 of 1957), section 18.	
CO-PARTNERSHIP DEED (See Partnership No. 46).	
<b>24. COPY OR EXTRACT-</b> Certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court fees—	
(i) if the original was not chargeable with duty, or if the duty, with which it was chargeable does not exceed one rupees.	Two rupees and fifty paise
(ii) In any other case	..Five rupees
Exemption	
(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.	
(b) Copy of, or extract from any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.	
<b>25. COUNTERPART OR DUPLICATE-</b> of any instrument, chargeable with duty and in respect of which the proper duty has been paid-	
(a) If the duty with which the original Instrument is chargeable does not exceed one rupee and fifty paise,	The same duty as is payable on the original
(b) In any other case	.. Five rupees
Exemption	
Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.	
<b>26. CUSTOMS BOND—</b>	
(a) Where the amount does not exceed Rs. 1,000.	The same duty as a BOTTOMRY BOND (No. 16) for such amount,
(b) In any other case	Fifty rupees
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**34. INDEMNITY BOND**

**INSPECTORSHIP DEED-** See COMPOSITION DEED (No.22)

**35. LEASE,** including an under-lease or sub-lease and any agreement to let or sub-let-

(a) Whereby such lease the rent is fixed and no premium is paid or delivered—

(i) Where the lease purports to be for a term of less than one year;

(ii) where the lease purports to be for a term of not less than one year, but not more than five years;

(iii) Where the lease purports to be for a term exceeding five years, but not exceeding ten years;

(iv) Where the lease purports to be for a term exceeding ten years, but not exceeding twenty years;

(v) Where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years;

(vi) Where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years;

(vii) Where the lease purports to be for a term exceeding one hundred years, or in perpetuity;

(viii) Where the lease does not purport to be for any definite term;

(b) Where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved;

(c) Where the lease is granted for a time or premium, or for money advanced in addition to rent reserved.

The same duty as a BOTTOMRY BOND (No. 16) for the amount of the further charge secured by such instrument;

The same duty as a CONVEYANCE (No.23) for a consideration equal to the value of the property as set forth in such instrument.

The same duty as a SECURITY BOND (No. 57) for the same amount.

The same duty as BOTTOMRY BOND (No. 16) for the whole amount payable or deliverable under such lease.

The same duty as a BOTTOMRY BOND (No. 16) for the amount or value of the average annual rent reserved.

The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.

The same duty as a CONVEYANCE (No.23) for a consideration equal to twice the amount or value of the average annual rent reserved.

The same duty as a CONVEYANCE (No. 23) for a consideration equal to three times the amount or value of the average annual rent reserved.

The same duty as a CONVEYANCE (No. 23) for a consideration equal to four times the amount or value of the average annual rent reserved.

The same duty as a CONVEYANCE (No. 23) for a consideration equal to one-sixth of the whole amount of rent which would be paid or delivered in respect of first fifty years of the lease.

The same duty as a CONVEYANCE (No. 23) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.

The same duty as a CONVEYANCE

<p style="text-align: center;">Exemption</p> <p>Lease; executed in the case of a cultivator and for the purpose of cultivation (Including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year or when the average annual rent reserved does not exceed one hundred rupees.</p> <p><i>Explanation</i>— When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses or the owner's share of municipal rates or taxes Which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.</p> <p style="text-align: center;">*            *            *            *</p> <p><b>LETTER OF GUARANTEE- See AGREEMENT (No. 5).</b></p> <p><b>38. LETTER OF LICENCE</b> that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.</p> <p><b>39. MEMORANDUM OF ASSOCIATION OF A COMPANY—</b></p> <p>(a) if accompanied by articles of association under section 26 of the Companies Act, 1956 (1 of 1956).</p> <p>(b) if not so accompanied</p> <p style="text-align: center;">Exemption</p> <p>Memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956 (1 of 1956).</p> <p><b>40. MORTGAGE-DEED, NOT BEING AN AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN OR PLEDGE (No.6) BOND (No. 15), MORTGAGE OF A CROP (No. 41), RESPONDENTIA BOND (No. 56), OR SECURITY BOND ( No. 57)—</b></p> <p>(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given.</p>	<p>(No. 23) for a consideration equal to the amount or value of such fine or premium, or advance as set forth in the lease.</p> <p>The same duty as a CONVEYANCE (No.23) for a consideration equal to the amount or value of such fine or premium, or advances as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered:</p> <p>Provided that, in any case when an agreement to lease is stamped with the <i>ad valorem</i> stamp required for a lease, and a lease in pursuance of such agreement is subsequent, executed, the duty on such lease shall not exceed two rupees and fifty paise.</p> <p>Fifty rupees</p> <p>Two hundred rupees</p> <p>Five hundred rupees</p> <p>The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount secured by such deed.</p>
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<p>(b) when possession is not given or agreed to be given as aforesaid.</p> <p><i>Explanation</i>— A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.</p> <p>(C) When a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above – mentioned purpose where the principal or primary security is duly stamped—</p> <p>For every sum secured not exceeding Rs. 1,000 and for every Rs. 1,000 or part thereof secured in excess Rs. 1,000.</p> <p style="text-align: center;">Exemption</p> <p>(1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883 (12 of 1883) or the Agriculturists Loans Act, 1884 (19 of 1884), or by their sureties as security for the repayment of such advances;</p> <p>(2) Letter of hypothecation accompanying a bill of exchange.</p> <p><b>41. MORTGAGE OF A CROP</b> including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop, is or is not in existence at the time of the mortgage—</p> <p>(a) when the loan is repayable not more than three months from the date of the instrument—</p> <p>for every sum secured not exceeding Rs. 200; and for every Rs. 200 or part thereof secured in excess of Rs. 200;</p> <p>(b) when the loan is repayable more than three months but not more than eighteen months, from the date of the instrument—</p> <p>For every sum secured not exceeding Rs. 100; and for every Rs. 100 or part thereof secured in excess of Rs. 100.</p> <p><b>42. NOTARIAL ACT</b> that is to say, any instrument, endorsement, note, attestation certificate, or signed not being a PROTEST (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.</p>	<p>The same duty as a BOTTOMRY BOND (No. 16) for the amount secured by such deed.</p> <p>Three rupees Three rupees</p> <p>Thirty paise Thirty paise</p> <p>Forty paise Fifty paise</p> <p>Twenty rupees</p>
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<p>See also PROTEST OF BILL OR NOTE (No. 50).</p> <p><b>43. NOTE OR MEMORANDUM</b> sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal—</p> <p>(a) of any goods, exceeding in value twenty rupees;</p> <p>(b) of any stock or marketable security exceeding in value twenty rupees;</p> <p><b>44. NOTE OF PROTEST BY THE MASTER OF A SHIP-See also PROTEST BY THE MASTER OF A SHIP (No. 51).</b></p> <p><b>45. PARTITION-</b> Instrument of as defined by section 2 (15).</p>	<p>Seventy-five paise</p> <p>Subject to a maximum of forty-two rupees and fifty paise, for every ten thousand rupees or part thereof of the value of the stock or security. Ten rupees</p> <p>The same duty as a BOTTOMRY BOND (No. 16) for the amount of the value of the separated share or shares of the property.</p> <p>N.B.—The largest share remaining after the property is petitioned (or if there two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated.</p> <p>Provided always that—</p> <p>(a) When an instrument of partition containing an agreement to divide property in severality is executed and a partition is effected in pursuance of such agreement the duty chargeable upon the instrument effecting such a partition shall be reduced by the amount of duty paid in respect of the first instrument but shall not be less than three rupees.</p> <p>(b) Where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue.</p> <p>(c) Where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition</p>
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<p><b>46. PARTNERSHIP—</b>  A- Instrument of —  (c) Where the capital of the partnership does not exceed Rs. 500;  (d) in any other case  B—Dissolution of —</p> <p><b>PAWN OR PLEDGE—See AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS PAWN OR PLEDGE (No.6).</b></p> <p><b>48. POWER-OF-ATTORNEY</b> as defined by section 2(21) not being a proxy—  (a) when executed for this sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents;  (b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1872;  (c) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (a);  (d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally;  (e) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;  (f) when given for consideration and authorizing the attorney to sell any immovable property;  (g) In any other case</p> <p><i>Explanation—</i> For the purposes of this article more persons than one when belonging to the same firm shall be deemed to be one persons.  * * *</p> <p><b>50. PROTEST OF BILL OR NOTE</b> that is to say any declaration in writing made by a</p>	<p>and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed three rupees.</p> <p>Twenty rupees</p> <p>One hundred rupees</p> <p>Fifty rupees</p> <p>Fifty rupees</p> <p>Five rupees</p> <p>Ten rupees</p> <p>Fifty rupees</p> <p>One hundred rupees</p> <p>The same duty as a CONVEYANCE (No.23) for the amount of consideration.</p> <p>Ten rupees for each person authorized N.B.—The term “Registration” includes every operation incidental to registration under the Indian Registration Act, 1908 (16 of 1908).</p> <p>* * *</p> <p>Ten rupees</p>
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<p>Notary Public, or other person lawfully acting as such, attesting the dishonor of a Bill of Exchange or Promissory Note.</p> <p><b>51. PROTEST BY THE MASTER OF A SHIP</b> that is to say, any declaration of the particulars of the voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the characters or the consignees for not loading or unloading the ship when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.</p> <p>See also NOTE OF PROTEST BY THE MASTER OF A SHIP (No. 44).</p> <p style="text-align: center;">*                      *                      *</p> <p><b>54. RECONVEYANCE OF MORTGAGED PROPERTY—</b></p> <p>(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000;</p> <p>(b) in any other case</p> <p><b>55. RELEASE</b>, that is to say, instrument not being such a release as is provided for by section (23-A.), whereby a person renounces a claim upon another person or against any specified property—</p> <p>(a) if the amount or value of the claim does not exceed Rs. 1,000;</p> <p>(b) in any other case</p> <p><b>56. RESPONDENTIA BOND</b> that is to say, any instrument securing a loan on the cargo laden or up to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.</p> <p><b>REVOCAATION OF ANY TRUST OR SETTLEMENT- See SETTLEMENT (No. 58) TRUST (No. 64)</b></p> <p><b>57. SECURITY BOND OR MORTGAGE DEED</b> executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract—</p> <p>(a) When the amount secured does not exceed Rs. 1,000.</p>	<p style="text-align: center;">*                      *                      *</p> <p>The same duty as a CONVEYANCE (No. 23) for the amount of such consideration as set forth in there conveyance.</p> <p>Forty-two rupees</p> <p>The same duty as a BOTTOMRY BOND (No. 16) for such amount or value as set forth in the release.</p> <p>Twenty-one rupees</p> <p>The same duty as a BOTTOMRY BOND (No. 16) for the amount of the loan secured.</p> <p>The same duty as a BOTTOMRY BOND (No. 16) for the amount secured.</p> <p>.. Twenty-one rupees</p>
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<p>(b) In any other case</p> <p style="text-align: center;"><i>Exemption</i></p> <p>Bond or other instrument, when executed—</p> <p>(a) By headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, (3 of 1876) section 99 for the due performance of their duties under that Act.</p> <p>(b) By any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other subject or public utility shall not be less than a specified sum <i>per mensem</i>;</p> <p>(c) By persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists Loans Act, 1884, (12 of 1884.) or by their sureties, as security for the repayment of such advances;</p> <p>(d) By officers of the Government or their sureties to secure the due execution of an office, or the due accounting for money or other property received by virtue thereof.</p> <p><b>58. SETTLEEMNT—(A) INSTRUMENT OF</b> (including a deed of dower).</p> <p style="text-align: center;"><i>Exemption</i></p> <p>Deed of dower executed on the occasion of a marriage between Mohammadans.</p> <p style="text-align: center;"><b>(B) REVOCATION OF</b></p> <p style="text-align: center;">See ALSO TRUST (No.64)</p> <p><b>59. SHARE WARRANTS</b> to bearer issued under the Companies Act, 1956 (1 of 1956).</p>	<p>The same duty as a BOTTORMY BOND (No. 16) for a sum equal to the amount or value of the property settled as set forth in such settlement:</p> <p>Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed three rupees.</p> <p>The same duty as a BOTTOMRY BOND (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument of Revocation, but not exceeding forty-two rupees.</p> <p>One and a half times the duty payable on a CONVEYANCE (No. 23) for a</p>
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<p style="text-align: center;"><i>Exemption</i></p> <p>Transfer of any lease exempt from duty—</p> <p><b>64. TRUST-A-DECLARATION OF</b>—of concerning any property when made by any writing not being a will.</p> <p><b>B-REVOCATION OF</b>—of or concerning any property when made by an instrument other than a will.</p> <p>See also SETTLEMENT (No.8)</p> <p><b>65. WARRANT FOR GOODS</b> that is to say, any instrument evidencing the title of any person therein named or his assigns, of the holder thereof, to the property in any goods lying in or upon any signed dock, warehouse or wharf, such instrument being or certified by or on behalf of the person in whose custody such goods may be.</p>	<p>The same duty as a CONVEYANCE (No.23) for a consideration equal to the amount of the consideration for the transfer.</p> <p>The same duty as BOTTOMRY BOND (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding sixty-two rupees.</p> <p>The same duty as a BOTTOMRY BOND (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding forty-two rupees.</p> <p>Five Rupees</p>
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[Vide Orissa Act 6 of 1986, s. 2]

## Orissa

**Amendment of Schedule I-A.--**In Schedule I-A of the Principal Act,—

- (i) in article 12, under column (1) for clause (a), the following clause shall be substituted, namely:—
 

“(a) where the amount or the market value of the property to which the award relates, as set forth in such award does not exceed Rs. 1,000.00”;
- (ii) In article 23 under column (1) for the words, letters and figures “where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50.00”, the words, letters and figures “where the amount or the value of the consideration for such conveyance as set forth therein or the market value of the property does not exceed Rs. 50.00,” shall be substituted;
- (iii) for the existing entry appearing in column (2) against article 31 the following entry shall be substituted, namely:—
 

“The same duty as CONVEYANCE (No. 23) for a consideration as set forth in such instrument or the market value of the property, whichever is higher.”;
- (iv) for the existing entry appearing in column (2) against article 33, the following entry shall be substituted, namely:—
 

“The same duty as a CONVEYANCE (No.23) for a consideration as set forth in such instrument or the market value of the property, whichever is higher.”;
- (v) in the existing entry appearing under column (2) against article 45, for the words “amount of the value” the words “amount of the market value” shall be substituted;
- (vi) for article 58, the following shall be substituted in their respective columns, namely:—

“58 (A) SETTLEMENT-(A) INSTRUMENT OF The same duty as a (including a deed of power).

BOTTOMRY BOND (No. 16) for the sum equal to the amount or the market value of the property settled whichever is higher as set forth in such settlement.

Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed three rupees.

(B) REVOCATION OF ...

The same duty as a BOTTOMRY BOND (No. 16) for a sum equal to the amount or the market value of the property concerned, as set forth in the instrument of Revocation, but not exceeding forty-two rupees.”;

- (vii) in article 64, in the existing entries under column (2) appearing against article 64 for the words “ value of the property concerned wherever they occur the words “the market value of the property concerned” shall be substituted.

[Vide Orissa Act 7 of 1987, s. 10]

### Tripura

**Amendment of the Schedule.**—For items No. 3, 4, 5(e), 6(2)(a), 6(2)(b), 15, 17, 23, 24, 25, 29, 40(c), 46A(b), B, 48(a) (c) (d) (e) (g), 54(b), 55(b) and 57(b) of Schedules—1 of the Act, the following shall be substituted namely:—

Description of instrument	Proper Stamp Duty
3. ADOPTION—DEED, that is to say any instrument (other than a will), recording an adoption or conferring or purporting to confer an authority to adopt.	Fifty Rupees.
4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	Five Rupees.
<b>EXEMPTIONS</b>	
(a) Affidavit or declaration in writing when made as a condition of enlistment under the Army Act 1950, Act, XLVI of 1950.	
(b) for the immediate purpose of being filed or used in any Court or before the officer of any Court ; or	
(c) for the sole purpose of enabling any person to receive any pension or charitable allowance.	

5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT: —	
(e) if not otherwise provided for	Ten Rupees
6. AGREEMENT RELATING TO DEPOSIT OR TITLE DEEDS PAWN OR PLEDGE that is to say any instrument evidencing an agreement relating to:—	
(2) the pawn or pledge or movable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt.	
(a) if such loan or debt is repayable on demand or more than three months from date of the instrument evidencing the agreement—	
If the amount of loan does not exceed Rs. 500/-;	Five Rupees
If it exceeds Rs. 500/- and does not exceed Rs. 1000/-;	Ten Rupees
And for every Rs. 1000/- or part thereof in excess of Rs. 1000/-.	Ten Rupees.
(b) If such loan or debt is repayable not more than three months from the date of such instrument.	Half the duty payable under Sub-clause (a) subject to minimum of five Rupess.
15. BOND (as defined by section 2(5), not being a debenture (No. 27), and not being otherwise provided for by this Act, or by the Court fees Act, 1870. (Act VII of 1870). Where the amount or value secured does not exceed Rs. 400/-;	Five Rupees
Where it exceeds Rs. 400/- and does not exceed Rs. 600/-;	Ten Rupees.
Where it exceeds Rs. 600/- and does not exceed Rs. 800/-;	Fifteen Rupees.
Where it exceeds Rs. 800/- and does not exceed Rs. 1000/-;	Twenty Rupees.
and for every Rs. 500/- or part thereof in excess of Rs. 1000/-;	Fifteen Rupees.
<i>See Administration Bond (No. 2); Bottomry Bond (No. 16), Customs Bond (No. 26), Indemnity Bond (No. 34), Respondentia Bond (No. 56), Security Bond (No. 57).</i>	
EXEMPTIONS	
Bond, when executed by	
(a) Headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, (Act III of 1876), section 99, for due performance of their duties under that Act.	
(b) any person for the purpose of quaranting that the local income derived from private subscriptions to a Charitable dispensary, or hospital or any other object of public utility shall not be less than a specified sum per mensem.	

7. Cancellation—Instrument of (Including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.	Thirty Rupees.
<i>See</i> also Release (No. 55), Revocation of Settlement (No. 58—B), Surrender of lease (No. 61), Revocation of Trust (No.64—B).	
23. Conveyance (as defined by Section 2 (10), not being a Transfer charged or exempted under No, 62—	
Where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 200/- ;	Ten Rupees.
Where it exceeds Rs. 200/- but does not exceed Rs. 300/-;	Fifteen Rupees.
Where it exceeds Rs. 300/- but does not exceed Rs. 400/-;	Twenty Rupees.
Where it exceeds Rs. 400/- but does not exceed Rs. 500/-;	Twenty five Rupees.
Where it exceeds Rs. 500/- but does not Exceed Rs. 600/-;	Thirty Rupees.
Where it exceeds Rs. 700/- but does not exceed Rs. 800/-;	Forty Rupees.
Where it exceeds Rs. 800/- but does not exceed Rs. 900/-;	Forty five Rupees.
Where it exceeds Rs. 900/- but does not exceed Rs. 1000/-;	Fifty Rupees.
and for every Rs. 500/- or part thereof in excess of Rs. 1000/-	Twenty five Rupees.
EXEMPTION	
Assignment of Copy Right Act, 1957, Act XIV of 1957.	
CO-PARTNERSHIP DEED—See partnership (No. 46)	
24. COPY OR EXTRACT	
Certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to Court-fees—	
(i) if the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupees;	Five Rupees.
(ii) in any other case not falling within the provisions of Section 6 A;	Ten Rupees.
EXEMPTIONS	
(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.	
(b) Copy of, or extract from, any register relating to births, baptisms, naming dedications, marriages, divorces, deaths or burials.	
25. COUNTERPART OR DUPLICATE of any instrument, chargeable with duty and in	



respect of which the proper duty has been paid.	
(a) if the duty with which the original instrument is chargeable does not exceed Five Rupees;	Five Rupees.
(b) in any other case not falling within the provisions of Section 6A.	Ten Rupees.
EXEMPTION	
Counterpart of any lease granted to a cultivator when such lease is exempted from duty.	
29. DIVORCE—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	Twenty Rupees.
DOWER—Instrument of—See settlement (No. 58) DUPLICATE—See Counterpart (No. 25).	
40. MORTGAGE—DEED, not being an Agreement relating to Deposit of Title deeds, pawn or pledge (No. 6) Bottomry Bond (No. 16) Mortgage of a Crop (No. 41), Respondentia Bond (No. 56) or Security Bond (No. 57),	
(C) When a Collateral or auxiliary or additional or substituted security or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped for every primary	Five Rupees.
and for every Rs. 1000/- or part thereof secured in excess of Rs. 1000/-;	Five Rupees.
46. PARTNERSHIP—	
A)—Instrument of	
(b)—in any other case	One hundred Rupees.
B)—Dissolution of	Fifty Rupees;
48. POWER OF ATTORNEY—	
[as defined by section 2(21)—not being a proxy.	
(a) When executed for the sale purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents;	Five Rupees.
(c) When authorising one person or more to act in a single transaction other than the case mentioned in Clause (a);	Fifteen Rupees.
(d) When authorising one person not or more to act in a single transaction or generally;	Fifty Rupees.
(e) When authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;	One hundred Rupees.
(g) in any other' case	Fifteen Rupees for each person authorized.

54. RECONVEYANCE OF MORTGAGED PROPERTY—	
(b) in any other case	Fifty Rupees.
55. RELEASE,—that is to say, any instrument (not being such a release as is provided for by Section 23—A), where by a person renounces a claim upon another person or against any specified property—	
(b) in any other case.	Thirty Rupees.
57. Security Bond or mortgaged—deed, executed by way of security for the due execution of an office or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of the contract—	
(b) in any other case.	Thirty Rupees,

[Vide Tripura Act 1 of 1992, s. 3]

**Amendment of the Schedule.**—For item No. 23 of Schedule— I of the principal Act as inserted by the Union Territories Taxation Laws (Amendment) Act, 1971 (73 of 1971), the following shall be substituted, namely:—

23. CONVEYANCE (as defined by section 2(10), not being a Transfer charged or exempted under No. 62—	
where the amount or value of the. consideration for such conveyance as set forth therein does not exceed Rs.50 ;	Two rupees.
where it exceeds Rs. 50 but does not exceed Rs. 100;	Four rupees.
where it exceeds Rs. 100 but does not exceed Rs. 200;	Eight rupees.
where it exceeds Rs. 200 but does not exceed Rs. 300;	Twelve rupees.
where it exceeds Rs. 300 but does not exceed Rs. 400;	Sixteen rupees.
where it exceeds Rs. 400 but does not exceed Rs. 500;	Twenty rupees.
where it exceeds Rs. 500 but does not exceed Rs. 600;	Twenty four rupees.
where it exceeds Rs. 600 but does not exceed Rs. 700;	Twenty eight rupees.
where it exceeds Rs. 700 but does not exceed Rs. 800;	Thirty two rupees.
where it exceeds Rs. 800 but does not exceed Rs. 900;	Thirty six rupees.
where it exceeds Rs. 900 but does not exceed Rs. 1,000;	Forty rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000;	Twenty rupees.
<b>EXEMPTION</b>	
Assignment of copyright under the Copy Right Act, 1957 (Act XIV of 1957).	
CO-PARTNERSHIP DEED— See Partnership (No. 46)."	

[Vide Tripura Act No. 14 of 1979, s. 3]

## Manipur

**Amendment of Schedule I-** in Schedule 1 of the Indian Stamp Act, 1899 (No. 2 of 1899), for the instruments described in Article 23, the following shall be substituted, namely:--

“23. CONCEYANCE [as defined by section 2(10)], not being a Transfer charged or exempted under No. 62-	Three rupees for every Rs. 100 or part thereof of the consideration for such conveyance or, as the case may be, the market value of the property which is the subject matter or such conveyance whichever is greater.”.
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[Vide Manipur Act 6 of 2011, s. 2]

For the Schedule I appended to the Principal Act, the following Schedule shall be substituted, namely:--

**SCHEDULE I**  
**STAMP DUTY ON CERTAIN INSTRUMENTS**  
(See section 3 and first Proviso)

Description of instrument	Proper stamp-duty.
1	2
1. ***	
2. ADMINISTRATION BOND including a bond given under section 6 of the Government Savings Banks Act, 1873 (Act v of 1873) or section 291 or section 375 or section 316 of the Indian Seccession Act, 1925 (Act XXXIX of 1925) (a) Where the amount does not exceed Rs. 1, 000- (b) in any other case.	The same duty as a bond (No. 15) for such amount  Eighteen rupees.
3. ADOPTION DEED, that is to say any instrument (other than a will), recording an adoption, or conferring or purporting to confer an authority to adopt.	Thirty six rupees.
4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	Three rupees sixty paise.
EXEMPTION	
5. Affidavit or declaration in writing when made.	
(a) As a condition or enlistment under the Indian Army Act, 1950 (Act XLVI of 1950)	
(b) for the immediate purpose of being filed or used in any court or before the officer of any court; or	
(c) for the sole purpose of enabling any person to receive any pension or charitable allowance.	
5. ***	

<p>6. AGREEMENT RELATING TO DEPOSIT OR TITLE DEEDS PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to –</p> <p>(1) the deposit of title deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or</p> <p>(2) the pawn or pledge movable property, where such deposit pawn or pledge has been made by way of security for the repayment of money, advanced or to be advanced by way of loan or an existing or future debt—</p> <p>(a) if such loan or debt is repayable on demand or more than three months from the date of the date of the instrument evidencing the agreement—</p> <p>if the amount of loan does not exceed Rs. 5000/-</p> <p>if it exceeds Rs. 5000/- and does not exceed Rs. 1,000/-</p> <p>(b) if such loan or debt is repayable not more than three months from the date of such instrument.</p>	<p>Three rupees.</p> <p>Six rupees.</p> <p>Six rupees.</p> <p>Half the duty payable under sub-clause (a).</p>
<p>EXEMPTION</p>	
<p>Inspection of pawn or pledge of goods if unattested.</p>	
<p>7. APPOINTMENT IN EXECUTION A POWER, whether or trustee or of property movable or immovable, where made by way writing not being a will—</p> <p>(a) where the value of the property does not exceed Rs. 1, 000/-</p> <p>(b) in any other case.</p>	<p>Thirty rupees.</p> <p>Fifty-four rupees.</p>
<p>8. APPRAISEMENT OR VALUATION mode otherwise than under an order of the court in the course of a suit—</p> <p>(a) where the amount does not exceed Rs. 1, 000.</p> <p>(b) in any other case.</p>	<p>The same duty as a bond (No. 15) for such amount.</p> <p>Eighteen rupees.</p>
<p>EXEMPTIONS</p>	
<p>(a) Appraisement or valuation made for the information of one party, only and not being in any manner obligatory between parties either by agreement or operation of law.</p>	
<p>(b) Appraisement of crops for the purpose of ascertaining or operation of law.</p>	
<p>9. APPRENTICESHIP-DEED, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to taken any profession, trade or employment.</p>	

EXEPTION	
Instrument of apprenticeship executed by a Magistrate under the Apprentices Act, 1961 (Act LII of 1961) or by which a person is apprenticed by, or at the charge of any public charity.	
10. * * *	
11. ASSIGNMENT—See Conveyance (No. 23) Transfer (No. 62) and Transfer of Lease (No. 63), as the case may be.	
ATTORNEY—See Power of Attorney (No. 48).	
AUTHORITY TO ADOPT—See Adoption Deed (No. 3).	
12. AWARD, that is to say, any decision in writing by an arbitrator or umpire not being an award directing a partition, on a reference made otherwise than by an order of the court in the course of a suit.	The same duty as a bound (No. 15) for the amount or value of the property to which the award relates a set forth in such award subject to a maximum of ninety rupees.
13. BILL OF EXCHANGE (as defined by S. 2(2) not being a bond, Bank Note or currency notes:-- 3(b) where payable otherwise than on demand:-- (i) where payable not more than three months after date or sight— if the amount of the bill or note does not exceed Rs. 500/-- if it exceeds Rs. 500/- but does not exceed Rs. 1, 000/- and for every additional Rs. 1, 000/-or part thereof in excess of Rs. 1, 000/- (ii) where the payable more than three months but not more than six months after date or sight— If the amount of bill or note does not exceeds Rs. 500/- If it exceeds Rs. 500/- but does exceed Rs. 1, 000/- And for every additional Rs. 1,000/- or part thereof in excess of Rs. 1, 000/- (iii) Where payable more than six months but not more than nine months after date sight— IF the amount of the bill or note does not exceed Rs. 500/- If it exceeds Rs. 500/- but does not exceed Rs. 1, 000/ And for every additional Rs. 1, 000/- or part thereof in excess of Rs. 1, 000/- (iv) Where payable more than nine months but not more than one year after date sight— If the amount of the bill or note does not exceed Rs.	One rupees and fifty paise. Three rupees. Three rupees. Three rupees. Six rupees. Six rupees. Four rupees fifty paise. Nine rupees. Nine rupees. Six rupees. Twelve rupees. Twelve rupees.  Twelve rupees. Twentyfour rupees. Twentyfour rupees.

<p>500/-</p> <p>If it exceeds Rs. 500/- but does not exceed Rs. 1,000/-</p> <p>And for every additional Rs. 1,000/-Or part thereof in excess of Rs. 1,000/-</p> <p>(c) Where payable at more than one year after date or sight—</p> <p>If the amount of the bill or note does not exceed Rs. 500/-</p> <p>If it exceeds Rs. 500/- but does not exceed Rs. 1,000/-</p> <p>And for every additional Rs. 1,000/- or part thereof in excess of Rs. 1,000/-</p>	
<p>14. BILL OF LADING (including a through bill of landing)</p> <p>(a) Bill of lading when the goods therein describing are received at a place within the limits of any port as defined under the Indian Ports Act, 1908 (15 of 1908) and are to be delivered at another place within the limits of the same port.</p> <p>(b) Bill of lading when executed out of India and relating to property to be delivered in India.</p>	<p>N.B. –If a bill a lading is drawn in part. The proper stamp therefor must be borne by each one of the set.</p>
<p>15. BOND (as defined by section 2(5) not being a DEBENTURE (No. 27) and not being otherwise provided for by this Act, or by the Court fees act, 1870 (VII of 1870).</p> <p>Where the amount or value secure does not exceed Rs. 1,00.</p> <p>Where it exceeds Rs. 10/- and does not exceed Rs. 50/-</p> <p>Where it exceeds Rs. 50/- and does not exceed Rs. 100/-</p> <p>Where it exceeds Rs. 100/- and does not exceed Rs. 200/-</p> <p>Where it exceeds Rs. 200/- and does not exceed Rs. 300/-</p> <p>Where it exceeds Rs. 300/- and does not exceed Rs. 400/-</p> <p>Where it exceeds Rs. 400/- and does not exceed Rs. 500/-</p> <p>Where it exceeds Rs. 500/- and does not exceed Rs. 600/-</p> <p>Where it exceeds Rs. 600/- and does not exceed Rs. 700/-</p> <p>Where it exceeds Rs. 700/- and does not exceed Rs. 800/-</p>	<p>Thirty rupees.</p> <p>Sixty rupees.</p> <p>One rupee twenty paise.</p> <p>Three rupees.</p> <p>Four rupees fifty paise.</p> <p>Six rupees.</p> <p>Eight rupees ten paise.</p> <p>Ten rupees eighty paise.</p> <p>Twelve rupees sixty paise.</p> <p>Forteen rupees sixty paise.</p> <p>Sixteen rupees twenty paise.</p> <p>Eighteen rupees.</p> <p>Nine rupees.</p>

<p>Where it exceeds Rs. 800/- and does not exceed Rs. 900/-</p> <p>Where it exceeds Rs. 800/- and does not exceed Rs. 1,000/-</p> <p>and for every Rs. 500/- does not and/ or part thereof in excess of Rs. 1, 000/-</p> <p>Bottomry Bond (No. 16) Custom Bond (No. 26) Indemnity Bond (No. 56) Security Bond (No. 57).</p>	
<b>EXEMPTIONS</b>	
<p>Bond, when executed—</p> <p>(a) heasment nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act ;</p> <p>(b) any person for the purpose of guatanteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object or public utility shall to be less than a specified sum per mensem.</p>	
16. ***	***
17. CANCELLATION—Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided of.	Eighteen rupees.
<p>18. CERTIFICATION OF SALE (in respect of each property put as a separate lot and sold), granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer—</p> <p>(a) where the purchase-money does not exceed Rs. 10/-</p> <p>(b) where the purchase-money exceeds Rs. 10/- but does not exceed Rs. 25/-</p> <p>(c) in any other case./</p>	<p>Sixty paise.</p> <p>Ninety paise.</p> <p>The same duty as a conveyance (No. 23) for a consideration equal to the amount of the purchase money only.</p>
19. ***	***
20. ***	***
21. ***	***
22. COMPOSITION DEEDS—that is to say, any instrument executed by a debenture, whereby the conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtors business, under the supervision of inspectors or under letters of licence for the benefit of his creditors.	

<p>23. CONVEYANCE (as defined by section 2(10) not being a Transfer charged or exempted under No. 62</p> <p>Where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50/-</p> <p>Where it exceeds Rs. 50/- but does not exceed Rs. 100/-</p> <p>Where it exceeds Rs. 100/- but does not exceed Rs. 200/-</p> <p>Where it exceeds Rs. 200/- but does not exceed Rs. 300/-</p> <p>Where it exceeds Rs. 400/- but does not exceed Rs. 500/-</p> <p>Where it exceeds Rs. 500/- but does not exceed Rs. 600/-</p> <p>Where it exceeds Rs. 600/- but does not exceed Rs. 700/-</p> <p>Where it exceeds Rs. 700/- but does not exceed Rs. 800/-</p> <p>Where it exceeds Rs. 800/- but does not exceed Rs. 900/-</p> <p>And for every Rs. 500 or part thereof in excess of Rs. 1, 000.</p>	<p>One rupee and thirty eight paise.</p> <p>Two rupees seventy paise.</p> <p>Five rupees forty paise.</p> <p>Eight rupees and ten paise.</p> <p>Ten rupees and eighty paise.</p> <p>Thirteen rupees and fifty paise.</p> <p>Sixteen rupees and twenty paise.</p> <p>Eighteen rupees and ninety paise.</p> <p>Twenty one rupees and sixty paise.</p> <p>Twentyfour rupees and thirty paise.</p> <p>Twentyseven rupees.</p> <p>Thirteen rupees and fifty paise.</p>
<p>EXEMPTION</p>	
<p>Assignment of copy right under the copy Right Act, 1957 (Act XVI of 1957)</p>	
<p>CO-PARTNERSHIP DEED—See partnership No. 46</p>	
<p>24. COPY OF EXTRACT, certified to be a true copy or extract y or order of any public Officer and not chargeable under the law for the time being in force relating to court fees:</p> <p>(i) if the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupees.</p> <p>(ii) in any other case not falling within the provisions of section 6A.</p>	<p>One rupees eighty paise.</p> <p>Three rupees and sixty paise.</p>
<p>EXEMPTIONS</p>	
<p>(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public officer or for any public purpose.</p>	
<p>(b) Copy of, or extract from any register relating to births, baptism, namings, dedicatings, marriages, divorces, deaths, or burials.</p>	



<p>25. COUNTERPART OR DUPLICATE OF ANY INSTRUMENT CHARGEABLE WITH duty and in respect of which the proper duty has been paid—</p> <p>(a) if the duty with which the original instruments is chargeable does not exceed two rupees.</p> <p>(b) in any other case not falling within the provisions of section 6A.</p>	<p>The same duty as is payable on the original.</p> <p>Three rupees an sixty paise.</p>
<p>EXEMPTIONS</p>	
<p>Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.</p>	
<p>26. CUSTOME BOND--</p>	
<p>(a) where the amount does not exceed Rs. 1, 000/-</p>	<p>The same duty as a Bond (No. 15) for such amount</p>
<p>(b) in any other case.</p>	<p>Twenty-four rupees.</p>
<p>27. DEBENTURE whether a mortgage debenture or note, being a make table security transferable—</p> <p>(a) by the endorsement or by a separate instrument of transfer.</p> <p>Where the amount or by a separate not exceed Rs. 10</p> <p>Where tit exceeds Rs. 10 and does not exceed Rs. 50.</p> <p>Ditto 50 ditto 100</p> <p>Ditto 100 ditto 200</p> <p>Ditto 200 ditto 300</p> <p>Ditto 300 ditto 400</p> <p>Ditto 400 ditto 500</p> <p>Ditto 500 ditto 600</p> <p>Ditto 600 ditto 700</p> <p>Ditto 700 ditto 800</p> <p>Ditto 800 ditto 900</p> <p>Ditto 900 ditto 1,000</p> <p>And for every 500 or part thereof in excess of Rs. 1, 000.</p>	<p>Twenty five paise.</p> <p>Fifty paise.</p> <p>Ninety paise.</p> <p>Ninety paise.</p> <p>One rupee eighty paise.</p> <p>Two rupees seventy paise.</p> <p>Three rupees sixty paise.</p> <p>Four rupees fifty paise.</p> <p>Six rupees thirty paise.</p> <p>Seven rupees twenty pasie.</p> <p>Eight rupees ten paise.</p> <p>Nine rupees.</p> <p>Four rupees fifty paise.</p>
<p>(b) by delivery</p>	
<p>Where the amount or value of the consideration for such debenture as set forth therein does not exceed Rs. 50.</p>	<p>Ninety paise.</p>
<p>Where it exceeds Rs. 50 but does not exceed Rs. 100</p> <p>Ditto100 ditto 200.</p> <p>Ditto 200 ditto 300</p>	<p>One rupees eighty paise.</p> <p>Three rupees sixty paise.</p> <p>Five rupees forty paise.</p> <p>Seven rupees twenty paise.</p>

<p>Ditto 300 ditto 400</p> <p>Ditto 400 ditto 500</p> <p>Ditto 500 ditto 600</p> <p>Ditto 600 ditto 700</p> <p>Ditto 700 ditto 800</p> <p>Ditto 800 ditto 900</p> <p>Ditto 900 ditto 1000</p> <p>And for every Rs. 500 or part thereof in excess of Rs. 1000/-</p> <p>Explanation—The term ‘Debenture’ includes any interest coupons attached thereto but the amount of such coupons shall not be included in estimating the duty.</p>	<p>Nine rupees.</p> <p>Ten rupees eighty paise.</p> <p>Twelve rupees sixty paise.</p> <p>Fourteen rupees forty paise</p> <p>Sixteen rupees twenty paise.</p> <p>Eighteen rupees.</p> <p>Nine rupees.</p>
<b>EXEMPTIONS</b>	
<p>A debenture issued by an incorporated company or other body corporate in terms of a registered mortgaged-deed, terms of a registered mortgaged-deed, duly stamped in respect of the full amount of debenture to be issued thereunder whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture holders;</p> <p>Provided that the debenture so issued are expressed to be issued in terms of the said mortgage-deed.</p>	
<p><b>DECLARATION OR ANY TRUST—</b> See Trust (No. 64).</p>	
<p><b>DUBLICATE—</b>See Counterpart (No. 25).</p>	
<p><b>28. DELIVERY ORDER IN RESPECT OF GOODS,</b> that is say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods, lying in any docks or ports or in any warehouse in which goods are stored or deposited on rent of hire, or upon wharf, such instrument being signed by or on behalf of the owner of such goods upon the state or transfer of such goods upon the sale or transfer the property therein, when such goods exceed in value twenty rupees.</p> <p><b>DEPOSIT OF TITLE-DEEDS—</b> See agreement relating to Deposit of Title-deeds, pawn or pledge (No. 6)</p>	<p>Twenty five paise.</p>
<p><b>29. DIVORCE-Instrument of,</b> that is to say, any instrument by which any person effects the dissolution of his marriage.</p> <p><b>DOWER—</b>Instrument of, See Settlement (No. 58)</p> <p><b>DUBLICATE-See counterpart (No. 25).</b></p>	

30. ***	***
31. EXCHANGE OF PROPERTY—Instrument of.	The same duty [as a conveyance (No. 23) for consideration equal of the value of the property of . greater value as set forth in such instrument.
EXTRACT—See copy (No. 24).	
32. FURTHER CHARGE-Instrument of, that is to say, any instrument imposing a further charge on mortgage property.	
(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 (that is with possession).	The same duty [as a conveyance (No. 23) for consideration equal of the value of the property of . greater value as set forth in such instrument.
(b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is without possession).	
(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument;	The same duty as a conveyance (No. 23) for a consideration equal to the total amount of the charge including the original mortgaged and further charge already made the duty.
(ii) if possession if not so given.	The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.
33. GIFT—Instrument of not being a settlement (No. 58) or will or Transfer (No. 62)	The same duty as a conveyance (No. 23) for a consideration equal to the value of the property as set forth in such instrument.
HIRING AGREEMENT OF AGREEMENT for service, see Agreement (No. 5) INDEMNITY BOND.	The same duty as a security Bond (No. 57) for the same amount.
INSPECTORSHIP DEED—See composition Deed (No. 32).	
35. LEASE, Including as under lease or sub-lease and duty agreement to let sub-let(a) whereby such lease the rent is fixed and no premium is paid or delivered.	
(i) where the lease purports to be for a term of less than one year.	The same duty as a Bond (No. 15) for the whole amount payable or deliverable under such lease.
(ii) where the lease purports to be for a term of not less than one year but not more than five years.	The same duty as a Bond (No. 15) for the amount or value of the average annual rent reserved.
(iii) where the lease purports to be for a term exceeding five years and not exceeding ten years.	The same duty as a conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.
(iv) where the lease purports to be for a term exceeding ten years but not exceeding twenty years.	The same duty as a conveyance (No. 23) for a consideration equal twice the amount or value of the average annual rent reserved.
(v) where the lease purports to be for a term exceeding twenty years but not exceeding thirty years.	The same duty as a conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent reserved.
(vi) where the lease purports to be for a term	The same duty as a conveyance (No. 23) for a

exceeding thirty years but not exceeding one hundred years.	consideration equal to four times the amount or value of the average annual rent reserved.
(vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity;	The same duty as a conveyance (No. 23) for a consideration equal in the case of lease granted solely for agricultural purpose to one tenth and in any other case to one 6 <sup>th</sup> of the whole amount of rents which would be paid or delivered in respect of the Ist fifty years of the lease.
(viii) where the lease does not purports to be for any definite term;	The same duty as a conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first tenth years if the lease continued so long.
(b) where the lease is granted for a fine or premium or for money advance and where no rent is reserved.	The same duty as a conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.
(c) where the lease is granted for a fine or premium, or for money advanced in addition to rent reserved.	The same duty as a conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease; if no fine or premium or advance had been paid or delivered.
	Provided that, in any case when an agreement to lease is stamped with the ad-velorem stamp required for a lease and lease in pursuance of such agreement is subsequently executed the duty on such lease shall not exceed one rupee forty paise.
<b>EXEMPTIONS</b>	
Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium when a definite term is expressed and such terms does not exceed one year or when the average annual rent reserved does not exceed one hundred rupees.	
In this exemption a lease for the purposes of cultivation shall include a lease of land for cultivation together with a homestead or tank.	
Explanation.—When a lease undertakes to pay any recurring charge such as Government revenue, the landlord's share of lease, or the owner's share of municipal rates or taxes which is by law recoverable from the lessor, the amount so agreed to be paid by lease shall be deemed to be part of the rent.	
36. ***	
37. LETTER OF CREDIT, that is to say any instrument by which one person authorizes another to give credit to person in whose favour it is drawn.	Twenty paise.

LETTER OF GUARANTEE (See agreement No. 5)	
38. LETTER OF LICENCE, that is to say, any agreement between a debtor and his creditors that the letter shall for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.	Twenty four rupees.
39. * *	
40. MORTGAGE-DEED, not being an agreement relating to Deposit to Title-deeds, pawn or Pledge (No. 6) Bottomry Bond (No. 16) mortgage, Mortgage of a crop (No. 4) Rasdentia Bond (No. 56) or Security Bond (No. 57).	
(a) when possession of the property or any part of the property comprised in such deed is given by the mortgaged or agreed to be given.	The same duty on a conveyance (No. 23) for a consideration equal to the amount secured by such deed.
(b) when possession is not given or agreed as aforesaid:	The same duty as a Bond (No. 15) the amount secured by such deed.
Explanation.—A mortgager who gives to the mortgage a power of attorney to collect rents or a lease of the property mortgaged or part thereof is deemed to give possession within the meaning of this article.	
(c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped for every sum secured not exceeding Rs. 1, 000/-	One rupee eighty paise.
And for every Rs. 1, 000 or part thereof secured in excess of Rs. 1, 000/-	
EXEMPTIONS	
(1) Instruments excuted by persons taking advance under the land improvement Loans Act, 1883 (Act XIX of 1883) or the Agriculturists Loans Act, 1884 (Act XII) of 1884 or by their sureties as security for the repayment of such advances.	
(2) Letter of hypothecation accompanying a bill of exchange.	
41. MORTGAGE OF CROP including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage.	
(a) when the loan is repayable not more than three months from the date of the instrument for every sum secured not exceeding Rs. 200/-  For every Rs. 200/- or part thereof secured in excess of ;	Thirty paise.  Thirty paise.

(b) when the loan is repayable more than three months, but not more than eighteen months from the date instrument.	Fortyeight paise.
42. NOTARIAL ACT, that is to say, any Instrument endorsement, note attestation, certificate, or entry not being a PROTEST (no. 50) made or signed by a Notary Public in the execution of the duties of his office or by any other person lawfully acting as a Notary Public. See also protest of bill or Note (No. 50).	Three rupees and sixty paise.
43. ***                      ***	***
44. ***                      ***	***
45. PARTITION—Instrument of (as defined by section 2(15).	The same duty as a Bond (No. 15) for the amount of the value of the separated share for shares of the property.
N.B. The largest share remaining after the property is partitioned for if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated. Provided always that---	
(a) When an instrument of partition containing an agreement to divide property in severally is executed and a partition is effected in pursuance of such agreement the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument but shall not be less than two rupees.	
(b) Where land is held on revenue settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue.	
(c) Where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition is stamped with the stamp required for an instrument of partition in pursuance of such order or award is subsequently executed, the duty such instrument shall not exceed two rupees.	
46. PARTNERSHIP	
A. (a) where the capital or the partnership does not exceed Rs. 1, 000/-	The same duty as a Bond (No. 15)
(b) in any other case.	Fortyeight rupees.
B. DISSOLUTION of PAWN OR PLEDGE—See Agreement relating to Deposit of title-deeds, Pawn or Pledge (No. 6)	Twentyfour fees.

47. POLICY OF INSURANCE— A-SEA INSURANCE (See Section 7) if down singly.	If drawn in duplicate for each part.
(i) for or upon any voyage	
(ii) where the premium or consideration does not exceed the rate of one eight per centum of the amount insured by policy.	12 paise. Six Paise.
(iii) in any other case, in respect of every full sum of one thousand five hundred rupees and also any fractional part of one thousand five hundred rupees insured by the policy.	
(2) for time—	
(iii) in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy.	
Where the insurance shall be made for time not exceeding six months.	Eighteen paise. Twelve paise.
Where the insurance shall be made for any time not exceeding six months, and not exceeding twelve months.	Thirty paise. Eighteen paise.
<b>B. (FIRE INSURANCE AND OTHER CLASSES OF INSURANCE, NOT ELSEWHERE INCLUDING IN THE ARTICLE, COVERING GOODS, MERCHANDISE, PERSONAL EFFECTS, CROPS, AND OTHER PROPERTY AGAINST LOSS OR DAMAGE.</b>	
(1) in respect of an original policy.	
(i) when the sum insured does not exceed Rs. 5,000/-	Sixty Paise.
(ii) in any other case.	One rupee twenty paise.
(2) In respect of each receipt for any payment of a premium on any renewal of an original policy.	One half of the duty payable in respect of the original policy in addition to the amount if any, chargeable, under No. 53.
<b>ACCIDENT AND SICKNESS INSURANCE—</b>	
(a) against railway accident, valid for a single journey only.	Twelve paise.
<b>EXEMPTION</b>	
When issued to a passenger, travelling by the intermediate under the third class in any railway;	
(b) in any other case for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs. 1,000/- and also where such amount exceeds Rs. 1, 000/- for every Rs. 1, 000 or part thereof.	Eighteen paise. Provided that, in case of policy of insurance against death by accident when the annual premium payable does not exceed Rs. 2.50 per Rs. 1000/- the duty on such instrument shall be twelve paise for every Rs. 1000/- or part thereof of the maximum amount which may become payable under it.

3. (CC-INSURANCE BY WAY OF INDEMNITY against ability to pay damages on account of accident's to workmen employed by or under the insurer or against liability to pay compensation under, the workmen's Compensation Act, 1923 (8 of 1923) for every Rs. 100/- or part thereof payable as premium).	
1. (D-LIFE INSURANCE OR GROUP INSURANCE OR OTHER INSURANCE NOT SPECIFICALLY PROVIDED FOR except such a REINSURANCE as is described in Division of this article—	
(i) for every sum insured not exceeding Rs. 250/-	Eighteen paise. Twelve paise.
(ii) for every sum insured exceeding Rs. 250/- but not exceeding Rs. 500/-	Thirty paise. Eighteen paise.
(iii) for every sum insured exceeding Rs. 500/ but not exceeding 1, 000/ part there of in exceed of Rs. 1, 000/-	Forty-eight paise. Twenty four paise.
	N.B. if a policy of group insurance is renewed or otherwise modified where by the sum insured on which stamp. Duty has been paid, the proper stamp must be borne on the excess so incurred.
<b>EXEMPTION</b>	
Policies of life insurance granted by the Director General of Post Offices in accordance with rules for postal life insurance issued under authority of the Central Government.	
E-RE-INSURANCE BY AN INSURANCE COMPANY, which has granted a policy of the nature specified in Division A or Division B of this Article with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.	One quarter of the duty payable in respect of the original insurance but not less than twelve paise or more than one rupee twenty-five paise. Provided that, if the total amount of duty payable is not a multiple of five paise, the total amount shall be rounded up to the next higher multiple of five paise.
<b>GENERAL EXEMPTION</b>	
Letter of cover or engagement to issue a policy of insurance.	
Provided that, unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose, except to compel the delivery of the policy therein mentioned.	
<b>48. POWER OR ATTORNEY</b> (as defined by section) 2(21) not being a proxy—	
(a) when executed for the sole purpose of procuring the registration of one or more documents in relating to a single transactions or for admitting executing of one or more such documents.	One rupee eight paise.
****	****



(c) when authorizing one person or more to act in single transactions other than the case mentioned in clause (a)	Three rupees sixty paise.
(d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally;	
(e) when authorizing more than five persons but more than ten persons to act jointly and ten persons to act jointly and severally in more than one transaction or generally;	Twenty four rupees.
(f) when given for consideration and authorizing the attorney to sell and immovable property;	The same duty as a conveyance (No. 23) for the amount of the consideration.
(g) in any other case.	(Three sixty paise) three rupees sixty paise for each person authorised.
<i>Explanation.</i> —for the purpose of this Articles more persons than one whom belonging to the firm shall be deemed to be one person	N.B. The term “Registration” included every operation incidental to registration under the Indian Registration Act, 1908 (Act XVI) of 1908.
49. PROMISSORY NOTE (as defined by section 2(2). (a) when payable on demand— (i) when the amount or value does not exceed Rs. 250/--; (ii) when the amount or value exceed Rs. 250/- but does not exceed Rs. 1, 000/- (iii) in any other case.	Twelve paise. Eighteen paise. Thirty paise.
(b) when payable otherwise than on demand.	The same duty as a Bill of exchange (No. 13) for the same amount payable otherwise than on demand.
50. *** ****	****
51. *** ***	****
52. *** ***	***
53. *** ***	***
54. RECONVEYANCE OF MORTGAGED PROPERTY (a) if the consideration for which the property was mortgaged does not exceed Rs. 1000/.	The same duty as a conveyance (No. 23) for the amount of such consideration as set forth in the reconveyance.
(b) in any other case.	Thirty six rupees.
55. RELEASE, that, is to say, any instrument not being such a release as is provided for bye section 23—A, whereby a person renounces a claim upon another person or against any specified property.	
(a) if the amount or value of the claim does not exceed Rs. 1000/-	The same duty as a Bond (No. 15) for such amount or value as set forth in release.
(b) in any other case.	Eighteen rupees.
56. *** ***	***

57. SECURITY BOND OR MORTGAGE DEED, executed by way of security for the due execution of an office or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract—	
(a) when the amount secured does not exceed Rs. 1000/-	The same duty as a Bond (No. 15) for the amount secured
(b) in any other case.	Eighteen rupees.
<b>EXEMPTIONS</b>	
Bond or other instruments, when executed—	
(a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876 (Bengal Act III of 1876) section 99, for the due performance of their duties under that Act;	
(b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or any other hospital, or any other object of public utility, shall not be less than a specified sum per mensup.	
(c) executed by officers of Government or their sureties to secure the due execution of an office, or the due accounting for money or other property received by virtue thereof.	
<b>58. SETTLEMENT—</b>	
A. Instrument of (including a deed of dower).	The same duty as a conveyance (No. 23) for a sum equal to the amount or value of the property settled as set forth in such settlement : Provides that, where as agreement stamp required for an instrument of settlement, and instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed one rupee eighty paise.
<b>EXEMPTIONS</b>	
(a) Deed of dower executed on the occasion of a marriage between Muhammadans.	
(b) Hudass, that is so say, any settlement of immovable property executed by a Budhist in Burma for a religious purpose in which no value a duty of Rs. 10/- has been paid.	
B. Revocation of—	The same duty as a conveyance (No. 23) for a sum equal to the amount or value of the property concerned, as set forth in the instrument of Revocation, but not exceeding thirty rupees.
See also Trust (No. 64)	

59. ***	***
60. **	**
61. SURRENDER OF LEASE—	
(a) when the duty with which the lease is chargeable, does not exceed seven rupees and fifty paise.	The duty with which such lease is chargeable.
(b) in any other case.	Eighteen rupees.
EXEMPTIONS	
Surrender of lease, when such lease is exempted from duty.	
62. ***	**
63. TRANSFER OF LEASE BY WAY OF assignment, and not by way of under lease.	The same duty as conveyance (NO. 23) for a consideration equal to the amount of the consideration for the transfer.
EXEMPTIONS	
Transfer of any lease exempt from duty.	
64. TRUST—	
A-DECLARATION OF—of or concerning, any property when made by any writing not being a Will.	The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding six rupees.
B—REVOCATION—of, or concerning any property when made by any instrument other than a WILL.	The same duty as Bond (No. 15) for sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding twenty four rupees.
See also Settlement (No. 58)	
VALUATION—See appraisalment (No. 18)	
65. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.	One rupee and twenty paise.

[Vide Manipur Act 4 of 1989, s. 3]

### Meghalaya

**Amendment of Schedule I of Act 2 of 1899.**—In Schedule I to the Indian Stamp Act, 1890, for items, Numbers 1-10, 12, 15-20, 22-26, 28, 29, 31-36, 38-46, 48, 50, 51, 54-31 and 63-65 the following shall be substituted, namely:--

Description of instrument	Proper stamp-duty
“1. ACKNOWLEDGEMENT of a debt exceeding twenty rupees in amount or	Thirty paise.

value, written or signed by or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession; Provided that such acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.

2. ADMINISTRATION-BOND including a bond, given under section 6 of the Government Savings Banks; act, 1873, or section 291 of section 376 of the Indian Succession Act, 1925-

Act V of  
1873.

Act XXXIX  
of 1925.

- (a) where the amount does not exceed Rs.1,000;      The same duty as a bond (No.15) for such amount  
(b) In any other case      Twenty rupees

3. ADOPTION DEED, that is to say, any instrument (other than a will) recording an adoption, or conferring or purporting to confer an authority to adopt.      Thirty-nine rupees sixty paise.

4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed affirm or declare instead of swearing.      Four rupees.

### **Exemptions**

Affidavit or declaration in writing when made-

- (a) as a condition of enlistment under the Indian Army Act, 1950;  
(b) for the immediate purpose of being filed or being used in any Court or before the officer of any Court; or  
(c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

Act XLVI  
of 1950

5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT-

- (a) if relating to the sale of a bill or exchange;      Sixty paise

- (b) if relating to the sale of a Government security. Subject to a maximum of fifty-three rupees twenty five paise for every Rs.10, 000 or part thereof of the value of the security.
- (c) if relating to the purchase of sale of share, script, stocks bonds, debentures, debenture stocks or any other marketable security of a like nature in or of any incorporated company or other body corporate-
- i. when such agreement or memorandum of an agreement is with or through a member or between members of a Stock Exchange recognised under the Securities, Contracts (Regulation) Act, 1956. Twenty-five paise for every Rs.2, 500 or part thereof of the value of the security at the time of its purchase or sale, as the case may be.
- ii. in other cases:
- (d) if executed for service or for performance of work in any estate whether held by one person, or by more persons than one as co-owner, and whether in one or more blocks, and situated in Meghalaya where the advance given under such agreement does not exceed fifty rupees.
- (e) If not, otherwise provided for Three Rupees.

#### **Exemptions**

#### **AGREEMENT FOR MEMORANDUM OF AGREEMENT-**

- (a) for or relating to the sale of goods or merchandise exclusively, not being a note or memorandum chargeable under No. 43.
- (b) Made in the form of tenders to the Government of India for or relating to any loan.

#### **AGREEMENT TO LEASE-lease (No.35).**

#### **6. AGREEMENT RELATED TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to-**

1. the deposit of title-deeds or instruments constituting or being evidence of the title to any properly whatever (other than a marketable security), or

<b>Description of instrument</b>	<b>Proper stamp-duty</b>
2. the pawn or pledge of moveable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan of an existing or future debt-	
(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement-	
if amount of loan does not exceed Rs.500;	Three rupees thirty paise.
if it exceeds Rs.500 and does not exceed Rs.1,000;	Six rupees sixty paise.
and for every Rs.1,000 or part thereof in excess of Rs.1,000;	Six rupees sixty paise.
(b) If such loan or debt is repayable not more than three months from the date of such instruments.	Half the duty payable under sub-clause (a).

### **Exemptions**

Instrument of pawn or pledge of goods if unattested.

7. APPOINTMENT OF A POWER- whether of trustees or of property, movable or immovable, where made by any writing not being a will-

(a) where the value of the property does not exceed Rs.1,000;	Thirty-three rupees.
(b) in any other case.	Fifty-nine rupees forty paise

<b>Description of instrument</b>	<b>Proper stamp-duty</b>
8. APPRAISMENT OR VALUATION made otherwise than under an order of the Court in the course of a suit-	
(a) where the amount does not exceed Rs.1,000.	The same duty as Board (No.15) for such amount.
(b) In any other case	Nineteen rupees eighty paise.

### **Exemptions**

Appraisalment or valuation made for the information of one party only, and not being in any matter obligatory between parties either by agreement or operation of law.

(b) Appraisalment of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

9. APPRENTICESHIP-DEED, including every writing relating to the service or tuition of any apprentice clerk or servant placed with any master to learn any profession, trade or employment.	Nineteen rupees eighty paise.
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### **Exemptions**

Instrument of apprenticeship executed by a Magistrate under the Apprentices Act, 1961, or by, which a person is apprenticed by or at the charge of, any public charity.

Act  
LII 1961

### 10. ARTICLES OF ASSOCIATION OF A COMPANY-

- |   |  |
|---|--|
| a) where the company has no share capital or the nominal share capital does not exceed Rs.2, 500. | Fifty-seven rupees seventy-five paise. |
| b) where the nominal share capital exceeds Rs. 2,500 but not exceed Rs.5,000,                     | Sixty-six rupees.                      |

**Description of instrument****Proper stamp-duty**

- |  |                                  |
|--|----------------------------------|
| c) where the nominal share capital exceeds Rs.5,000 but does not exceed Rs.1,00,000; | Ninety-nine rupees.              |
| d) Where the nominal share capital exceeds Rs.1,00,000;                              | One hundred ninety-eight rupees. |

**Exemptions**

Articles of any Association not formed for profits and registered under Section 25 of the Companies act, 1956, *See* also Memorandum of Association of a Company (No.39).

Act I of  
1956

ASSIGNMENT-*See* Conveyance (No.23), Transfer (No.62), and Transfer of lease (No.63), as the case may be.

ATTORNEY-*See* Power-of-Attorney (No.48).

AUTHORITY TO ADOPT- *See* Adoption-deed (No.3)

12. AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order or the Court in the course of a suit.

The same duty as a Board (No.15) for the amount or value of the property to which the award relates as set forth in such award subject to a maximum if Ninety-nine rupees.

15. BOND [as defined by section2 (5)], not being a DEBENTURE (No.27), and not being otherwise provided for by this Act, or by the Court-fees Act, 1870-

Act VII of  
1870.

where the amount or value secured does not exceed Rs.10;

Forty paise.

where it exceeds Rs.10 does not and exceed Rs.50;

Sixty-five paise.



where it exceeds Rs.50 does not exceed Rs.100 ;	and	One rupees thirty-five paise.
where it exceeds Rs.100 does not exceed Rs.200.	and	Three rupees, thirty paise.
where it exceeds Rs.200 and does not exceed Rs.300.	and	Five rupees.
where it exceeds Rs.300 does not exceeds Rs.400.	and	Six rupees sixty paise.
where it exceeds Rs.400 does not exceed Rs.500.	and	Eight rupees ninety-five paise.
where it exceeds Rs.500 does not exceed Rs.600.	and	Eleven rupees ninety paise.
where it exceeds Rs. 600 does not exceed Rs. 700	and	Thirteen rupees eighty-five paise.
where it exceeds Rs.700 does not exceed Rs. 800.	and	Fifteen rupees eighty-five paise.
where it exceeds Rs.800 does not exceed Rs.900.	and	Seventeen rupees seventy paise.
where it exceeds Rs.900 does not exceed Rs.1,000;	and	Nineteen rupees eighty paise.
and for every Rs.500 or thereof in excess of Rs.1, 000.	part	Ten rupees ninety paise.

*See* Administration Bond (No.2),  
Bottomry Bond (No.16) Customs Bond  
(No.26), Indemnity Bond (No.34),  
Respondentia Bond (No.56), Security Board  
(No.57).

### **Exemptions**

Bond, when executed by-

- (a) Headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876
- (b) Any person for the purpose of guaranteeing that the local income derived from private subscriptions to a

Bengal  
Act III  
of 1876

charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.

16. BOTTOMRY BOND, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of a ship to enable him to preserve the ship or prosecute her voyage. The same duty as a Bond (No.15) for such amount
17. CANCELLATION, instrument of (including any instrument by which any instrument previously executed is cancelled). If attested and not otherwise provided for. Nineteen rupees eighty paise.
- See also* RELEASE (No.55) Revocation of Settlement (No.58-B), Surrender of Lease (No.61), Revocation of Trust (No.64-B).
18. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold), granted to the purchase of any property sold by public auction by a Civil or Revenue Court, Collector or other Revenue Officer-
- i. where the purchase money does not exceed Rs.10; Fifty-five paise.
  - ii. where the purchase money exceeds Rs.10 but does not exceed Rs.25; One rupee five paise.
  - iii. In any other case. ... The same duty as a Conveyance (No.23), for a consideration equal to the amount of the purchase-money only.
19. CERTIFICATE OR OTHER DOCUMENT, evidencing the right or title of the holder thereof or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate or the become proprietor of shares, scrip or stock in or any such company or body. Forty paise.

See also LETTER OF ALLOTMENT OF SHARES (No.36).

20. CHARTERED PARTY. that is to say any instrument (except an agreement for the hire of a tugsteamer), whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not. Three rupees ninety-five paise.

22. COMPOSITION DEED. that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business under the supervision of inspectors or under letters of license, for the benefits of his creditors. Three rupees sixty paise.

23. CONVEYANCE [as defined by section 2 (10) not being a Transfer charged of exempted under No.62-

where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs.50; One-rupee fifty-five paise.

where it exceeds Rs.50 but does not exceed Rs.100; Three rupees

where it exceeds Rs.100 but does not exceed Rs.200; Five rupees ninety-five paise.

where it exceeds Rs.200 but does not exceed Rs.300; Eight rupees fifty-five paise.

where it exceeds Rs.300 but does not exceed Rs.400; Eleven rupees.

where it exceeds Rs.400 but does not exceed Rs.500; Fourteen rupees ninety paise.

where it exceeds Rs.500 but does not exceed Rs.600; Seventeen rupees seventy-five paise.

where it exceeds Rs.600 but does not exceed Rs.700; Twenty rupees eighty-five paise.

where it exceeds Rs.700 but does not exceed Rs.800; Twenty-three rupees seventy-five paise.

where it exceeds Rs.800 but does not exceed Rs.900; Twenty-six rupees seventy-five paise.

where it exceeds Rs.900 but does not exceed Rs.1,000;	Twenty-nine rupees seventy paise.
where it exceeds Rs.500 but does not exceed Rs.1,000;	Fourteen rupees ninety paise.
where it exceeds Rs.50,000 but does not exceed Rs.90,000;	Thirty-nine rupees sixty paise.
where it exceeds Rs. 90,000but does not exceed Rs.1,50,000;	Fifty-two rupees eighty paise.
and where it exceeds Rs.1,50,000	Sixty-six rupees.

Provided that where the “instrument or the conveyance” is in respect of an Industrial Loan, certified as such by the Director of Industries, Meghalaya, the stamp duty shall be half of the above rate.

### **Exemption**

Assignment of copyright under the Indian Copyright Act, 1957.

Act XIV  
of 1957

CO-PARTNERSHIP DEED *See* Partnership (No. 46).

24. COPY OR EXTRACT certified to be true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court fee –

- |  |                            |
|--|----------------------------|
| i. if the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupees; | Two rupees and five paise. |
| ii. in any other case not falling within the provision of section 6A.  | Four rupees.               |

### **Exemption**

- (a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.

<b>Description of instrument</b>	<b>Proper stamp-duty</b>
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(b) Copy of, or extract from any register relating to births, baptisms, naming, dedications, marriages, divorces, deaths or burials.

25. COUNTERPART OR DUPLICATE of any instrument, chargeable with duty and in respect of which the proper duty has been paid-

- |  |  |
|--|--|
| (a) if the duty with which the original instrument is chargeable does not exceed two rupees; | The same duty as is payable on the original. |
| (b) In any other case not falling within the provisions of section 6A.                       | Four rupees.                                 |

**Exemption**

Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.

26. CUSTOMS-BONDS-

- |  |  |
|--|--|
| (a) Where the amount does not exceed Rs.1,000; | The same duty as Bond (No.15) for such amount. |
| (b) in any other case.                         | Twenty-six rupees forty paise.                 |

27. DELIVERY ORDER IN RESPECT OF GOODS that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees.	Thirty paise.
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## Description of instrument

## Proper stamp-duty

### DEPOSIT OF TITLE DEEDS

*See* Agreement relating to Deposit of Title deeds, Pawn or Pledge (No.6).

DISSOLUTION OF PARTNERSHIP-*See* partnership (No.46).

29. DIVORCE. Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage. Thirteen rupees twenty paise.

DOWER.....Instrument of, *see* settlement (No.58).

DUPLICATE.- *see* counterpart (No.25).

31. EXCHANGE OF PROPERTY.- Instrument of. The same duty as conveyance (No.23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.

EXTRACT.- *see* copy (No.24).

32.FURTHER CHARGE- Instrument of, that is to say, any instrument imposing a further charge on mortgaged property-

(a) when original the marriage in one of the description referred to in clause (a) of Article No.40 (that is, with possession). The same duty as a conveyance (No.23) for a consideration equal to the amount of the further charge secured by such instrument.

(b) when such mortgage is one of the description referred to in clause (b) of Article No.40 (that is, without possession):-

i. if at the time of execution of the instrument of further charge possession property is given or agreed to be given under such instrument. The same duty as a conveyance (No.23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made), less the duty already paid to such original mortgage and further charge.

ii. If possession is not so given.	The same duty as a Bond (No.15) for the amount of the further charge secured by such instrument.
33.GIFT- Instrument of, not being a settlement (No.58), or will or Transfer (No.62).	The same duty as a conveyance (No.23) for a consideration equal to the value of the property as set forth in such instrument.
HIRING AGREEMENT.-Or agreement for service <i>see</i> Agreement (No.5).	
34.IDEMNITY BOND	
INSPECTORSHIP DEED or Composition-Deed (No.22).	The same duty as a security Bond (No.57) for the same amount.
35. LEASE- including and under lease or sub-lease and any agreement to let or sub-let:	
(a) whereby such lease the rent is fixed and no premium is paid or delivered:-	
i. where the lease purports to be for a term of less than one year.	The same duty as a Bond (No.15) for the whole amount payable or deliverable under such lease.
ii. where the lease purports to be for a term of not less than one year but not more than five years;	The same duty as a Bond (No.15) for the amount or value of the average annual rent reserved.
iii. where the lease purports to be for a term exceeding five years and not exceeding ten years;	The same duty as a conveyance (No.23) for a consideration equal to the amount or value of the average annual rent reserved.
iv. where the lease purports to be for a term exceeding ten years, but not exceeding twenty years;	The same duty as a conveyance (No.23) for a consideration equal to twice the amount or value of the average annual rent reserved.
v. where the lease purports to be for a term exceeding twenty years, but not exceeding thirty	The same duty as a conveyance (No.23) for a consideration equal to three times the amount

years;	or value of the average annual rent reserved.
vi. where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years;	The same duty as conveyance (No.23) for a consideration equal to four times the amount or value of the average annual rent reserved.
vii. where the lease purports to be for a term exceeding one hundred years or in perpetuity.	The same duty as a conveyance (No.23) for a consideration equal in the case of a lease granted solely for agricultural purposes to one-tenth and in any other case to one-sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.
viii. where the lease does not purport to be for any definite term;	The same duty as conveyance (No.23) for a consideration equal to three times the amount of value of the average annual rent which would be paid or delivered for the first ten years if the first ten years if the lease continued so long.
(b) where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved;	The same duty as a conveyance (No.23) for a consideration equal to the amount or value for such fine or premium or advance as set forth in the lease.
(c) where the lease is granted for a fine or premium , or for money advanced in addition to rent reserved.	The same duty as a conveyance (No.23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable such lease, if no fine or premium or advance had been paid or delivered; provided that, in any case when an agreement to lease is stamped with <i>ad volorem</i> stamp required for a lease, and a lease in pursuance of such agreement in subsequently



executed the duty on such lease shall not exceed one rupee and fifty-five paise.

### **Exemption**

Lease, executed in the case of a cultivator and for the purpose of cultivation (including a lease of trees for the production of food or drinking). Without payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

In this exemption a lease for the purpose of cultivation shall include a lease of lands for cultivation together with a home stand or tank.

Explanation.-When a lessee undertakes to pay any recurring charge, such a Government revenue landlord's share of cesses, or the owner's share of municipal rates or taxes, which is by law recoverable from the lessor, the amounts so agreed to be paid by lessee shall be deemed to be part of the rent.

36. LETTER OF ALLOTMENT OF SHARES, in any company or proposed company or in respect of any loan to be raised by any company or proposed company. Thirty-five paise.

See in also CERTIFICATE OR OTHER DOCUMENT (No.19).

38. LETTER OF LICENSE, that is to say any agreement between a debtor and his creditors that the letter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion. Twenty-six rupees forty paise.

39. MEMORANDUM OF ASSOCIATION OF A COMPANY-

- |  |                                   |                |
|--|-----------------------------------|----------------|
| (a) if accompanied by articles of association under section 26 of the Companies Act, 1956; | Seventy-nine rupees twenty paise. | Act I of 1956. |
| (b) if not so accompanied-   |                                   |                |
| i. where the nominal share capital does not exceed one lakh of rupees;                     |                                   |                |
| ii. Where the nominal share capital exceeds one lakh of rupees.                            |                                   |                |

### **Exemption**

Memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956.	Act I of 1956
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40. MORTGAGE-DEED not being an Agreement relating to Deposit of Title Deeds, Pawn or Pledge (No.6), Bottomry Bond (No.16) Mortgage of Crop (No.41), Respondentia Bond (No.56) or Security Bond (No.57).

- |  |   |
|--|---|
| (a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given;      | The same duty as a Conveyance (No.23) for a consideration equal to the amount secured by such deed. |
| (b) when possession of the property or any part of the property comprised in such deed is not given by the mortgagor nor agreed to be given; | The same duty as a Bond (No.15) for the amount secured by such deed.                                |

*Explanation* – A mortgagor who gives to the mortgagee a power of attorney to collect rents or a lease of the property mortgaged or part thereof is deemed to give possession within the meaning of this article;

**Description of instrument****Proper stamp-duty**

- (c) (i) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped for every sum secured not exceeding Rs.1,000. Two Rupees.
- (ii) and for every Rs.1,000 or part thereof secured in excess of Rs.1,000. Two rupees forty paise.

**Exemption**

- (d) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturist's Loan Act, 1884, or by their sureties as security for the repayment of such advances.

Act  
XIX of  
1883.

Act  
XLI of  
1884

(2) Letter of hypothecation accompanying a bill of exchange.

41. MORTGAGE OF CROP, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage –

- (a) when the loan is repayable not more than three months from the date of the instrument.

for every sum secured not exceeding Rs.200, and Thirty-five paise.

for every sum Rs.200 or part thereof secured in excess of Rs.200. Fifty paise.

- (b) when the loan is repayable more than three months, but not more than eighteen months from the date of instrument-

for every sum secured not exceeding Rs. 100, and Fifty-five paise.  
for every Rs.100 or part thereof secured in excess of Rs.100. Fifty-five paise.

42. NOTARIAL ACT. That is to say, any instrument, endorsement, note, attestation, certificate or entry not being a Protest (No.50) made or signed by a Notary Public in the execution of the duties of his office, or by and other person lawfully acting as a Notary Public. Three rupees and ninety five paise.

*See* also Protest of Bill or Note (No.50).

43. NOTE OR MEMORANDUM, sent by a Broker or Agent top his principal intimating the purchase or sale on account of such principal-

- (a) of any goods exceeding in value twenty rupees; Sixty-five paise.
- (b) of any stock or marketable security exceeding in value twenty rupees. Seventy-five paise for every Rs. 5, 000 or part thereof of the value of the stocks or security subject to a maximum of thirty-three rupees.

44. NOTE OF PROTEST BY THE MASTER OF A SHIP-*See* also Protest by the Master of Ship (No.51). Two rupees and sixty paise.

Order for the payment of money- *See* Bill of Exchange (No.13).

45. PARTITION – Instrument of [as defined by Section 2 (15)]. The same duty as a Bond (No.45) for the amount of the value of the separated share or shares of the property.

*N.B.-* The learnt share remaining after the property is partitioned or if there are two or more shares of equal value and not smaller than any of the other share, then one of such equal (share)

shall be deemed to be that from which the other shares are separated:

Provided always that-

- (a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement the duty chargeable upon the instrument affecting such partition shall be reduced by the amount of duty paid in respect of the first instrument but shall not be less than two rupees and sixty-five paise;
- (b) where land is held on revenue settlement for a period not exceeding thirty years and paying the full assessment the value for the purpose of duty shall be calculated at not more than five times the annual revenue;
- (c) where final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for such instrument of partition and an instrument of partition in pursuance of such order or award is subsequently executed the duty in such instrument shall not exceed two rupees and sixty-five paise.

Description of instrument	Proper stamp-duty
46. PARTNERSHIP	Provided always that-
A-Instrument of -	
(a) where the capital of the partnership does not exceed Rs.1,000.	The same duty as a Board (No.15).
(b) in any other case ....	Fifty-two rupees eighty paise.
B.- Dissolution of –	Twenty-six rupees forty paise.
PAWN OR PLEDGE.- See Agreement relating to Deposit of Title-deeds Pawn or Pledge (No.6).	
48. POWER OF ATTORNEY [as defined by section 2 (21)] not being a XV-	
1. when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents;	Two Rupees
2. when required in suits or proceeding under the Presidency small Cause Court; Act, 1882;	Two Rupees.
3. When authorising one person or more to act in a single transaction other than the case mentioned in clause (a);	Three rupees ninety-five paise.
4. When authorising not more than five persons to act jointly and severally in more than one transaction or generally;	Nineteen rupees eighty paise.
5. When authorising more than five persons but not more than ten persons to act jointly and severally in more than one transaction or generally.	Thirty-nine rupees sixty paise.

Act XV  
of 1882

**Description of instrument****Proper stamp-duty**

6. when given for consideration and authorising the attorney to sell any immovable properly;

The same duty as a Conveyance (No.23) for the amount of the consideration.

7. in any other case ... ..

Three rupees and thirty paise for each person authorised.

*Explanation.* - For the purpose of this Article more persons than one when belonging to the same firm shall be deemed to be one person.

*N.B.* - The term "Registration" includes every operation incidental to registration under the Registration Act, 1908.

Act XVI of 1908.

50. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary public or other person lawfully acting as such, attesting the dishonour of a bill-of-exchange or promissory note.

Three rupees ninety-five paise.

51. PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to adjustment of losses or the calculation of averages, and every declaration in writing made by him against the characters or consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.

Three rupees ninety-five paise.

*See also Note of Protest by the Master of a Ship (No.44).*

**54.RECONVEYANCE OF MORTGAGED PROPERTY.-**

(a) If the consideration for which the property was mortgaged does not exceed Rs.1, 000.

The same duty as a conveyance (No.23) for the amount of such consideration as set forth in the conveyance.

(b) In any other case ...	... ...	Thirty-nine rupees and sixty paise.
55. RELEASE, that is to say, any instrument (not being such a release as is provided for by section 23-A), whereby a person renounces a claim upon another person or against any specified property.-		
(a) if the amount of value of the claim does not exceed Rs.1,000;		The same duty as a Bond (No.15) for such amount or value as set forth in the release.
(b) In any other case.		Nineteen rupees eighty paise.
56. RESPONDIETIA BOND, that is to say any instrument securing a loan on the cargo laden or to be laden on Board a ship and making repayment contingent on the arrival of the cargo at the port of destination.		
REVOCATION OF ANY TRUST ON SETTLEMENT		
<i>See</i> settlement (No.58), Trust (No.64).		
57. SECURITY BOND OR MORTGAGE DEED, executed by way of security for the due execution of an office; or to account for money or other property received by virtue thereof or executed by a surety to secure the due performance of contract -		The same duty as a Bond (No.15) for the amount secured. Nineteen rupees eighty paise.
(a) When the amount secured does not exceed Rs.1,000;		The same duty as a Bond (No.15) for the amount secured.
(b) in any other case	... ..	Nineteen rupees and eighty paise.



## Exemption

Bond or other instrument, when executed-

- (a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for due performance of their duties under that Act; Ben.Act II of 1876
- (b) by any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital, or any other object of public utility, specified sum *per mensem*;
- (c) under N.3-A of the rules made by the Government of Bombay in Council under section 70 of the Bombay Irrigation Act, 1879; Bom, Act VII of 1879.
- (d) executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturist's Loans Act, 1884, or by their sureties, as sureties as security for the re-payment of such advance; Act XIX of 1883.
- (e) executed by officers of Government or their sureties to secure the due execution of an Office or the due accounting for money or other property received by virtue thereof; Act XII of 1884

## 58. SETTLEMENT-

- A.- Instrument of (including a deed of power). The same duty as a Conveyance (No.23) for a sum equal to the amount or value of the property settled as set forth in such settlement;  
Provided that, where an agreement to settle is stamped with the stamp

required for an instrument of settlement, and instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed one rupee and fifty-five rupee.

### Exemptions

- (a) Deed of power executed on the occasion of a marriage between Muhammadans.
- (b) Hindus, that is to say, any settlement of immovable property executed by a Buddhist in Burma for a religious purpose in which no value has been specified on which a duty of Rs.10 has been paid.

B.-Revocation of -

The same duty as a Conveyance (No.23) for a sum equal to the amount or value of the property concerned, are set forth in the instrument of Revocation, but not exceeding thirty-three rupees.

See also TRUST (No.64)

59. SHARE WARRANTS to bearer issued under the Companies Act, 1956.

One and a half time the duty payable one Conveyance (No.23) for a consideration equal to the nominal amount of the shares specified in the warrant.

Act I  
1956

Share warrant when issue by a Company in pursuance of the Companies Act, 1956, Section 114, to have effect only upon payment, as Composition for the duty, to the Collector of Stamp revenue of-

Act I of  
1956

- (a) one-and-a-half per centum of the whole subscribed capital of the company, or

(b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital one-and-a-half per centum of the additional capital so issued.

SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel. Twenty-five paise.

61. SURRENDER OF LEASE –

(a) when the duty with which the lease is chargeable does not exceed seven rupees and fifty paise. The duty with which such leases chargeable.

(b) In any other case ... Nineteen rupees and eighty paise.

**Exemptions**

Surrender of lease, when such lease is exempted from duty.

63. TRANSFER OF LEASE BY way of Assignment, and not by way of underlease. The same duty as a Conveyance (No.23) for a consideration equal to the amount of the consideration for the transfer.

**Exemptions**

Transfer of any lease from duty.

64. TRUST –

A-Declaration of or concerning any property when made by any writing not being a will. The same duty as a Bond (No.15) for a sum equal to the amount or value of the property concerned, as set forth in the instrument but not exceeding thirty-three

rupees.

-Revocation of or concerning property when made by any document other than a will.

The same duty as a Bond (No.15) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding thirty-three paise.

See also settlement (No.58).

Valuation.- See Appraisement (No.8)

65. Warrant for goods, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be. One rupee thirty paise.

[Vide Meghalaya Act 22 of 1980, s. 2]

**Amendment of Schedule I.**—In Schedule I to the Indian Stamp Act, 1899 as amended by the Indian Stamp (Meghalaya Amendment) act, 1980 (Act 22 of 1980)-

- (i) in article 22, for the words “Three rupees sixty paise” occurring in the second column, the words “Thirty-nine rupees sixty paise” shall be substituted;
- (ii) in article 23, after the words “Thirty-nine rupees sixty paise”, “Fifty-two rupees eighty paise” and “Sixty-six rupees” occurring in the second column at the end of the article and before the proviso, the words “for every one thousand rupees” shall respectively be added; and

[Vide Meghalaya Act 15 of 1981, s. 2]

**Amendment of Section I of Act 2 of 1899.**— In schedule I to the Indian Stamp Act, 1899 for Articles 1 to 10, 12, 15, to 20, 22 to 26, 28, 29, 31 to 36, 38 to 46, 48, 50, 51, 54 to 61 and 63 to 65 the following shall be substituted namely:-

<b>Description of instrument</b>	<b>Proper stamp duty</b>
“1. ACKNOWLEDGEMENT of a debt exceeding twenty rupees in amount or value, written or signed by or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker’s pass book) or on a separate piece of paper when such book or paper is left in the creditor’s possession: provided that such acknowledgement does not contain any promise	One Rupee

to pay the debt or any stipulation to pay interest or to delivery any goods or other property.

- |   |  |
|---|--|
| <b>1.ADMINISTRATION-BOND</b> including a bond, given under section 6 of the Government Saving Bank Act, 1873, or section 291 or section 376 of the Indian Succession Act, 1925- | Act V of 1873.<br>Act XXXIX of 1925.             |
| (a) Where the amount does not exceed Rs. 1,000  | The same duty as a bond (No. 15) for such amount |
| (b) In any other case   | Twenty four rupees                               |
| <b>2.ADOPTION-DEED</b> , that is no say, any instrument (other than a will) recording an adoption, or conferring or purporting to confer an authority to adopt.                 | Forty eight rupees                               |
| <b>3.AFFIDAVIT</b> , including and affirmation or declaration in the case of person by law allowed to affirm or declare instead of swearing.                                    | Five rupees                                      |

#### **Exemptions**

- |  |                  |
|--|------------------|
| Affidavit of declaration in writing when made –  | Act XLVI of 1950 |
| (a) As a condition of enlistment under the Indian Army Act, 1950;  |                  |
| (b) For the immediate purpose of being filed or used in any Court or before the officer of any Court; or |                  |
| (c) For the sole purpose of enabling any person to receive any pension or charitable allowance.          |                  |

#### **4. AGREEMENT AND MEMORANDUM OF AN AGREEMENT –**

- |   |  |
|---|--|
| (a) If relating to the sale of bill of exchange.  | One rupee  |
| (b) If relation to the sale of a Government Security.   | Subject to a maximum of sixty four rupees for every Rs. 10,000 per part thereof the value of the security. |
| (c) If relating to the purchase or sale of shares, script stocks bond, debentures stocks or any other marketable security of a like nature in or of any incorporated company of other body corporate- |  |

<b>Description of instrument</b>	<b>Proper stamp duty</b>
(i) When such agreement or memorandum of an agreement is with or through a member of between members of a stock Exchange recognised under the Securities Contracts Regulation Act, 1956;	One Rupee for every Rs. 2,500 or part thereof of the value of the security at the time of its purchase or sale, as the case may be Act XIII of 1956
(ii) In other cases;	Rupee one for every Rs. 2,500 or part thereof of the value of the security at the time of its purchase or sale, as the case may be.
(d) If executed for service or for performance of work of any estate whether held by one person, or by more persons than one as co-owners, and whether is one or more blocks, and situated in Meghalaya where the advance given under such agreement does not exceed fifty rupees;	One Rupee.
(e) If not, otherwise provided for.	Three Rupees.

#### **Exemptions**

#### **AGREEMENT FOR MEMORANDUM OF AN AGREEMENT-**

- (a) For or relating to the sale of goods or merchandise exclusively not being a more or memorandum chargeable under No. 43;
- (b) Made in the form of tenders to the Government of India for or relating to any loan.

#### **AGREEMENT TO LEASE –**

LEASE (No. 35)

#### **5. AGREEMENT RELATING TO DEPOSIT OF TITTLE-DEEDS PAWN OR PLEDGE, that is to say any instrument evidencing an agreement relating to-**

<b>Description of instrument</b>	<b>Proper stamp duty</b>
(1) The deposit of little-deeds or instruments constituting or being evidence of the little to any property whatever (other than a marketable security), or	
(2) The pawn or pledge of moveable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan of existing or further debt-	

- (a) If such load or debt is repayable on demand or more than three instrument evidencing the agreement-
- (i) If the amount of loan does not exceed Rs. 500. Four Rupees.
- (ii) If it exceeds Rs. 500 and does not exceed Rs. 1,000. Eight Rupees.
- (iii) And for every Rs. 1,000; or part thereof in excess of Rs. 1,000. Eight Rupees.
- (b) If such loans or debt is repayable not more the three months from the date of such instrument Half the duty payable under sub-clause (a)

### **EXEMPTIONS**

Instrument of pawn or pledge of goods unattested.

#### **6. APPOINTMENT IN EXECUTION OF POWER-**

- (a) Where the value of the property does not exceed Rs. 1,000. Forty Rupees;
- (b) In any other case; Seventy one Rupees;

#### **7. APPRAISEMENT OR VALUATION made otherwise than under an order of the court in the course of a suit-**

- (a) Where the amount does not exceed Rs. 1,000 The same duty as a Bond (No. 15) for such amounts.
- (b) In any other case. Twenty four Rupees.

### **EXEMPTIONS**

#### **8. APPRAISEMENT OR VALUATION made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.**

- (a) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

#### **9. APPRENTICESHIP-DEED, including every writing relating to the service or tuition of any apprentice clerk or servant placed with any master to learn any profession, trade or employment.** Twenty four rupees.

### Exemptions

Instrument of apprenticeship executed by a Magistrate Apprentices Act, 1961, or by, which a person is apprenticed by or at the charge of any public charity.

ACT LII of  
1961

#### 10. ARTICLES OF ASSOCIATION OF A COMPANY-

- (a) Where the company has no share capital or the nominal share capital does not exceed Rs. 2,500; Sixty nine rupees.
- (b) Where the nominal share capital exceed Rs. 2,500; but does not exceed Rs. 5,000. Seventy nine rupees.
- (c) Where the nominal share capital exceed Rs. 5,000; but does not exceed Rs. 1,00,000. One hundred nineteen rupees.

#### Description of instrument

#### Proper stamp duty

- (d) Where the nominal share capital exceed Rs. 1,00,000; Two hundred thirty eight rupees.

### Exemptions

Articles of any Association not formed for profit and registered under Section 25 of the Companies act, 1956,. See also Memorandum of Association of Company (No. 39).

Act 1 of  
1956

ASSIGNMENT- See, conveyance (No. 23). Transfer (No.62), and Transfer of lease (No. 63), as the case may be.

ATTORNEY- See Power-of-attorney (No. 48).

AUTHORITY TO ADOPT- See Adoption-deed (No. 3).

12. AWARD that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than be an order of the Court in the course of a suit.

The same duty as a Bond (No. 15) for the amount or value of the property to which the award relates as set forth in such award subject to a maximum of Ninety nine rupees.

15. BOND (as defined by section (5), not being a DEBENTURE (No. 27), for not being



otherwise provided for by this Act, or by the Court Fess Act, 1870-

Where the amount or value secured does not exceed Rs. 10;	One rupee.
Where it exceeds Rs. 10 and does not exceed Rs. 50;	One rupee.
Where it exceeds Rs. 50 and does not exceed Rs. 100;	One rupee.
Where it exceeds Rs. 100 and does not exceed Rs. 200;	Four rupees.
Where it exceeds Rs. 200 and does not exceed Rs. 300;	Six rupees.
Where it exceeds Rs. 300 and does not exceed Rs. 400;	Eight rupees.
Where it exceeds Rs. 400 and does not exceed Rs. 500;	Eleven rupees.
Where it exceeds Rs. 500 and does not exceed Rs. 600;	Fourteen rupees
Where it exceeds Rs. 600 and does not exceed Rs. 700;	Seventeen rupees.
Where it exceeds Rs. 700 and does not exceed Rs. 800;	Nineteen rupees.
Where it exceeds Rs. 800 and does not exceed Rs. 900;	Twenty one rupees.
Where it exceeds Rs. 900 and does not exceed Rs. 1,000;	Twenty four rupees
And for every Rs. 500 or part thereof in excess of Rs.1,000.	Thirteen rupees

See Administration Bond (No.2) Bottomry Bond (No.16) Customs Bond (No.26). Indemnity Bond (No.34), Respondentia Bond (No.56), Security Bond (No.57).

### **Exemptions**

Bond when executed by –

- (a) Headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, Section 99, for the due performance of their duties under than Act;
- (b) any person for the purpose of guaranteeing that the local income drive form private subscriptions to a charitable dispensary or hospital or any other subject of public utility, shall not be less than a specified sum *per mensem*.

Bengal Act  
III of 1876

16. BOTTOMRY BOND, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of a ship to enable him to preserve the ship or prosecute her voyage

The same duty as a Bond (No 15) for such amount.

17. CANCELLATION, instrument of (including any instrument by which any instrument previously executed is cancelled), if arrested and not otherwise provided for.

Twenty four rupees

See also RELEASE (No. 55) Revocation of Settlement (No.58 B). Surrender of Lease (No. 61). Revocation of Trust (No. 65. B)

CERTIFICATE OF SALE ( in respect of each property put up as a separate lot and sold), granted to the purchase of any property sold by public auction by a Civil or Revenue Court, of Collector or other Revenue officer-

(a) Where the purchase money does not exceed Rs. 10;

One rupee

(b) Where the purchase money does not exceed Rs. 10 but does not exceed Rs. 25;

Two rupees

(c) In any other case

The same duty as a conveyance (No. 23), for a consideration equal to the amount of the purchase money only.

19. CERTIFICATE OR OTHER DOCUMENT, evidencing the right or title of the holder there or any other person, either to any shares scrip or stock in or of any incorporated company or other body corporate or to become proprietor of shares, scrip or stock in or any such company or body.

One rupee

See also LETTER OF ALLOTMENT OF SHARES (No. 36).

20. CHARTERED PARTY, that is to say any instrument (except an agreement for the hire of a tugsteamer), whereby a vessel, or some specified principal part thereof is let for specified purposes of the charterer, whether it includes a penalty clause or not.

Five rupees.

Description of instrument	Proper stamp duty
22. COMPOSITION-DEED, that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debt is secured to the creditors, or whereby provisions is made for the continuance of the debtor's business under the supervisor of inspector or under letters of licence, for the benefit of his creditors.	Forty eight rupees.
23. CONVEYANCE (as defined by section 2 (10) not being a Transfer charged of exempted under No. 52-	Two rupees.
Where it exceeds Rs. 50 and does not exceed Rs. 100;	Four rupees.
Where it exceeds Rs. 100 and does not exceed Rs. 200;	Seven rupees.
Where it exceeds Rs. 200 and does not exceed Rs. 300;	Ten rupees.
Where it exceeds Rs. 300 and does not exceed Rs. 400;	Thirteen rupees.
Where it exceeds Rs. 400 and does not exceed Rs. 500;	Eighteen rupees.
Where it exceeds Rs. 500 and does not exceed Rs. 600;	Twenty one rupees.
Where it exceeds Rs. 600 and does not exceed Rs. 700;	Twenty five rupees.
Where it exceeds Rs. 700 and does not exceed Rs. 800;	Twenty nine rupees.
Where it exceeds Rs. 800 and does not exceed Rs. 900;	Thirty two rupees.
Where it exceeds Rs. 900 and does not exceed Rs. 1,000;	Thirty six rupees.
For every Rs. 500 or part thereof in excess of Rs. 1,000	Eighteen rupees.
Where it exceeds Rs. 50,000 and does not exceed	Forty-eight rupees for every

Rs. 90,000;	one thousand rupees.
Where it exceeds Rs. 90,000 and does not exceed Rs. 1,50,000;	Sixty-four rupees for every one thousand rupees.
And where it exceeds Rs. 1,50,000;	Seventy-nine rupees for every one thousand rupees.

Provided that where the “instrument” or the conveyance is in respect of an Industrial Loan certified as such by the Director of Industries, Meghalaya, the stamp duty shall be half of the above rate.

### **Exemptions**

Assignment of copyright under the Indian Copyright Act, 1957.	Act XIV of 1957
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CO-PARTNERSHIP DEED. See partnership (No. 46)

24. COPY OR EXTRACT Certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court fees-

- |  |               |
|--|---------------|
| (i) If the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee; | Three rupees. |
| (ii) If any other case not falling within the provision of section 6A.   | Five rupees.  |

### **Exemptions**

(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose;

(b) Copy of, or extract from any register relating to birth baptisms, naming, dedications, marriages, divorces, deaths or burials.

25. COUNTERPART OR DUPLICATE of any instrument, chargeable with duty and in respect of which the proper duty has been paid-

- |  |  |
|--|--|
| (a) If the duty with which the original instrument is chargeable does not exceed two rupees; | The same duty as is payable on the original. |
| (b) In any other case not falling within the provisions of section 6A                        | Five rupees.                                 |

## Exemptions

Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.

### 26. CUSTOM-BOND

(a) Where the amount does not exceed Rs. 1,000; The same duty as bond (No. 15) for such amount

(b) In other case ... .. Thirty-two rupees.

28. DELIVERY ORDER IN RESPECT OF One rupee

GOODS that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof to the delivery of any goods lying in any dock or port or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees.

### DEPOSIT OF TITLE DEEDS

See Agreement relating to Deposit of Title deeds, Pawn or Pledge (No. 6)

### DISSOLUTION OF PARTNERSHIP

See partnership (No. 46)

29. DIVORCE- Instrument of, that is to say, any Sixteen rupees  
instrument by which any person effects the dissolution of his marriage.

POWER- Instrument of, see settlement (No. 58) Sixteen rupees  
DUPLICATE-See counterpart (No. 25)

31. EXCHANGE OF PROPERTY- Instrument of. The same duty as conveyance (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.

EXTRACT-see copy (No. 24)

### 32. FURTHER CHARGE-

Instrument of, that is to say, any instrument imposing a further charge on mortgaged property-

(a) When the original mortgaged is one of the The same duty as  
description referred to in clause (a) of article conveyance (No. 23) for a  
No. 40 (that is, with possession). consideration equal to the

amount of the further charge secured by such instrument.

(b) When such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is without possession):-

(i) If at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument;

The same duty as conveyance (No. 23) for a consideration equal to the charge (including the original mortgage and any further charge a readymade), less than duty already paid on such original mortgage and further charge.

(ii) If possession is not so given.

The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.

33. GIFT- Instrument of not being a settlement (No. 58), or will or Transfer (No. 62)

The same duty as a conveyance (No. 23) for a consideration equal to the value of property as set forth in such instrument.

HIRING AGREEMENT- Or agreement for service, see agreement (No. 5)

34. INDEMNITY BOND, INSPECTORSHIP DEED; see composition-Deed (No. 22).

The same duty as section Bond (No. 57) for same amount

35. LEASE-including and under lease or sub-lease and any agreement to let or sub-let:-

(a) Whereby such lease the rent is fixed and no premium is paid or delivered:-

(i) Where the lease purports to be for a term of less than one year;

The same duty Bond (No. 15) for the whole amount payable or deliverable under such lease.

(ii) Where the lease purports to be for a term of not less than one year but not more than five year;

The same duty as a Bond (No. 15) for the amount or value of the average annual rent reversed.

(iii) Where the lease purports to be for a term

The same duty as a

<p>exceeding five years and not exceeding ten years;</p>	<p>conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reversed.</p>
<p>(iv) Where the lease purports to be for a term exceeding ten years but not exceeding twenty years;</p>	<p>The same duty as a conveyance (No. 23) for a consideration equal to twice the amount or value of the average annual rent reversed.</p>
<p>(v) Where the lease purports to be for a term exceeding twenty years but not exceeding thirty years;</p>	<p>The same duty as a conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent reversed.</p>
<p>(vi) Where the lease purports to be for a term exceeding thirty years but not exceeding one hundred years;</p>	<p>The same duty as a conveyance (No. 23) for a consideration equal to four times the amount or value of the average annual rent reversed.</p>
<p>(vii) Where the lease purports to be for a term exceeding one hundred years or in perpetuity</p>	<p>The same duty as a conveyance (No. 23) for a consideration equal in the case of a lease granted solely for agricultural purposes to one-tenth and in any other case to one-sixth of the whole amount of rent which would be paid or delivered in respect of the first fifty years of the lease.</p>
<p>(viii) Where the lease does not purport to be for any definite term;</p>	<p>The same duty as a conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent reversed which would be paid or delivered for the first ten years if the lease continued so long.</p>
<p>(b) Where the lease granted for a fine or premium or for money advanced and where no rent is reserved.</p>	<p>The same duty as a conveyance (No. 23) for a consideration equal to the amount or value of such fine</p>

or premium or advance as set forth in the lease.

(c) Where the lease granted for a fine or premium or for money advanced in addition to rent is reserved.

The same duty as a conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium, or advance as set forth in the lease, in addition to the duty which would have been payable such lease, if no fine or premium or advance had been paid or delivered:

Provided that in any case when agreement to lease is stamped with the *ad volarem* stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed the duty on such lease shall not exceed one rupee and fifty five paise.

### Exemptions

Lease, executed in the case of cultivator and for the purpose of cultivation (including a lease of trees for the production of food or drinking), without payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent received does not exceed one hundred rupees.

In this exemption a lease for the purpose of cultivation shall include a lease of land for cultivation together with a home stand or tank.

**Explanation**-when a lease under take to pay any recurring charge, such as Government revenue, landlord's share of cesses, or the owner's share of municipal rate or taxes, which is by law recoverable from the lessor, the amounts so agreed to be paid by lessee shall be deemed to be part of the rent.

36. LETTER OF ALLOTMENT OF SHARE; in any company or proposed company or in respect of any loan to be raised by any company or proposed company.

One rupee

See also CERTIFICATE OR OTHER DOCUMENT (No. 19).

38. LETTER OF LICENCE, that is to say any

Thirty two rupees



agreement between a debtor and his creditors that the letter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.

### 39. MEMORANDUM OF ASSOCIATION OF A COMPANY-

(a) If accompanied by articles of association under section 26 of the companies Act, Ninety five rupees Act 1 of 1956

(b) If not so accompanied-

(i) Where the nominal share capital does not exceed one lakh of rupees. Two hundred thirty eight.

(ii) Where the nominal share capital exceeds one lakh of rupees. Three hundred ninety-six rupees.

#### **Exemptions**

Memorandum of any association not formed for profit and registered under Section 25 of the Companies Act, 1950 Act 1 of 1956

40. MORTGAGE-DEED not being in Agreement relating to Deposit of Title Deeds, Pawn or pledge (No. 6) Bottomry Bond (No. 16), Mortgage of a Crop (No. 41). Respondentia Bond (No. 56), or Security Bond (No. 57)

(a) When possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given The same duty a conveyance (No. 23), for a consideration equal to the amount secured by such deed.

(b) When possession of the property or any part of the property comprised in such deed is not given by the mortgagor or agreed to be given. The same duty a conveyance (No. 23), for a consideration equal to the amount secured by such deed.

**Explanation-** A mortgagor who gives to the mortgagee a power of attorney to collect rents or a lease of the property mortgaged or a part thereof is deemed to give possession within the meaning of the article.

(i) When a collateral or auxiliary or additional or substituted security, or by way or further assurance for the above mentioned purpose where the principal or primary security is duly stamped for every sum secured not exceeding Rs. 1,000. Three rupees.

- (ii) And for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000 Three rupees

### Exemptions

- (1) Instrument executed by persons taking advances under the Land Improvement Loans Act, 1883 or the Agriculturist's Loan Act, 1884, or by their sureties as security for the repayment of such advances. Act XIX of 1883  
Act XII of 1884

- (2) Letter of hypothecation accompanying a bill of exchange.

- (a) When the loan is repayable not more the three months from the date of instrument-

For every sum secured not exceeding Rs. 200, and One rupee

For every Rs. 200 or part thereof secured in excess of Rs. 200 One rupee

- (b) When the loan is repayable more than three months, but not more than eighteen months from the date of instrument-

For every sum secured not exceeding Rs. 100 and One rupee

For every Rs. 100 or part thereof secured in excess of Rs. 100 One rupee

42. NOT ARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a protest (No. 15) made or signed by Notary Public in the execution of the duties of his office, or by and other person lawfully acting as a Notary Public Five rupees.

See also Protest of Bill or Note (No.15)

43. NOTE OR MEMORANDUM, sent by a Broker of Agent to his principal intimating the purchase or sale on account of such principal-

- (a) Of any goods exceeding in value twenty rupees. One rupee

- (b) Of any stock or marketable security exceeding in value twenty rupees. One rupee for every Rs. 5,000 or part thereof of the value of stock or security subject to a maximum of forty rupees.

44. NOTE OF PROTEST BY THE MASTER OF A SHIP- See also protest by the Master of ship (No. 15) Three rupees.

Order for the payment of money- See Bill of

Exchange (No. 13)

45. PARTITION- Instrument of [as defined by section 2 (5)]

The same duty as a Bond (No. 15) for the amount of the value of the separated shares or shares of property.

N.B- The largest share remaining after the property is partitioned or if there are two or more shares of equal value and not smaller than any of the other share than one of such equal (share) shall be deemed to be that from which the other shares are separated;

Provided always that –

- (a) When an instrument of partition containing and agreement to divide property in severally is executed and a partition is effected in pursuance of such agreement the duty chargeable upon the instrument affecting such partition shall be reduced by the amount of duty paid in respect of first instrument but shall not be less than three rupees.
- (b) Where land is held on revenue settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue.
- (c) Where a final order for effecting a partition passed by any Revenue authority or any Civil Court or an award by an arbitrator directing a partition is stamped with the stamp required for an instrument of partition and an instrument of partition in pursuance of such order or award is subsequently executed the duty in such instrument shall not exceed three rupees.

46. PARTNERSHIP

A- Instrument of-

(a) Where the capital of the partnership does not exceed Rs. 1,000;

The same duty as a Bond (No. 15)

(b) In any other case.

Sixty four rupees.

B – Dissolution of -  
PAWN OF PLEDGE – See

Thirty two rupees.

Agreement relating to deposit of Title deeds pawn of pledge (No.6)

48. POWER OF ATTORNEY

(as defined by section 2 (21) not being a XV-

(i) When executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents;

Three rupees

Act XV of 1882

(ii) When required in suits or proceedings under the presidency small Cause Courts Act, 1882;

Three rupees

(iii) When authorising one person or more to act in a single transaction other than the case mentioned in clause (a);

Five rupees

(iv) When authorising not more than five persons to act jointly and severally in more than one transaction or generally;

Twenty four rupees.

(v) When authorising more than five persons but not more than ten persons to act jointly and severally in more than one transaction or generally;

Forty-eight rupees

(vi) When given for consideration and authorising the attorney to sell any immovable property;

The same duty as a Conveyance (No. 23) for the amount of the consideration.

(vii) In any other case.

Four rupees for each authorised.

Explanation - For the purpose of the Article more persons than one when belonging to the same firm shall be deemed to be one person

N. B- The term "Registration" includes every operation incidental to registration under the Indian Registration Act

Act XVI of 1908

50. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary public or other person lawfully acting as such is attesting the dishonour of a bill-of-exchange or promissory note.

Five rupees

51. PROTESTING BY THE MASTER OF A

Five rupees

SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to adjustment of losses or the calculation or average and every declaration in writing made by him against the charters or consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully action as such.

See also Not of protest by the Master of a ship (No. 44)

54. RECONVEYANCE OF MORTGAGED PROPERTY-

(a) If the consideration for which the property was mortgaged does not exceed Rs. 1,000

The same duty as a Conveyance (No. 23) for the amount of the consideration as set forth in the conveyance.

(b) in any other case

Forty eight rupees.

55. RELEASE, that is to say, any instrument (not being such a release as is provided for by section 23- A), whereby a person renounce a claim upon another person or against any specified property-

(a) if the amount of value of the claim does not exceed Rs. 1,000

The same duty as a Bond (No. 15) for the amount or value as set forth in the release.

(b) in any other case

Twenty four rupees.

56. RESPONDENTIA BOND, that is to say any instrument securing a loan on the cargo laden or, to be laden on Board a ship and making repayment contingent on the arrival of the cargo at the port of destination.

The same duty as a Bond (No. 15) for the amount of the loan secured.

Description of instrument	Proper stamp duty
<p>REVOCATION OF ANY TRUST ON SETTLEMENT-</p>	
<p>See settlement (No. 58), Trust (No. 64)</p>	
<p>57. SECURITY BOND OR MORTGAGE DEED, executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof executed by a surety to secure the due performance of a contract-</p>	
<p>(a) when the amount secured does not exceed Rs. 1,000</p>	<p>The same duty as a Bond (No. 15) for the amount secured.</p>
<p>(b) in any other case</p>	<p>Twenty four rupees.</p>
<p><b>Exemptions</b></p>	
<p>Bond or other instrument, when executed-</p>	
<p>(a) By headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for due performance of their under that Act;</p>	<p>Ben Act III of 1876</p>
<p>(b) By any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital, or any other object of public utility' specified sum per mensem.</p>	
<p>(c) Under No.—3—A of the rules made by the Government of Bombay in Council under section 70 of the Bombay Irrigation Act, 1879.</p>	<p>Bom Act VIII of 1879</p>
<p>(d) Executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturist's Loans Act, 1884, or by their sureties, as securities for the repayment of such advance;</p>	<p>Act XIX of 1883</p>
<p>(e) Executed by officers of Government of their sureties to secure the due execution of an Officer or the due accounting for the money or other property received by virtue thereof;</p>	<p>Act XII of 1884</p>
<p>58. SETTLEMENT- A- Instrument of (including a deed of power)</p>	<p>The same duty as a Conveyance (No. 23) for sum equal to the amount or value of the property settled as set forth in such settlement;</p>

Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and on instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument not shall exceed two rupees.

### **Exemptions**

- (a) Deed of power executed on occasion of a marriage between Muhammadans.
- (b) Hindus, that is to say, any settlement of immovable property executed by a Buddhist in Burma for a religious purpose in which no value has been specified and on which a duty of Rs. 10 has been paid.

B-Revocations of -

The same duty as a Conveyance (No. 23) for a sum equal to the amount or value of the property concerned, as set for in the instrument of revocation, but not exceeding forty rupees.

See also TRUST (No. 64)

59.—SHARE WARRANTS to bearer issued under the Companies Act, 1956.

One and a half time the duty payable on conveyance (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant. Act I of 1956.

### **Exemptions**

Share warrant when issued by a Company in pursuance of the Companies Act, 1956, section 114, to have effect only upon payment, as composition for the duty, to the collector of Stamp revenue of-

Act I of 1956.

- (a) One-and-a-half per centum of the whole subscribed capital of the company, or
- (b) If any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital one-and-a-half per centum of the additional capital so issued.

60. SHIPPING ORDER for relating to the conveyance of goods on board of any vessel. One rupee.

61. SURRENDER OF LEASE-

(a) When the duty with which the lease is chargeable, does not exceed seven rupees and fifty paise. The duty with which such leases chargeable.

(b) in any other case Twenty four rupees

**Exemptions**

Surrender lease when such leases is exempted from duty.

63. TRANSFER OF LEASE

By way of Assignment, and not by way of under lease.

The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.

**Exemptions**

Transfer of any lease exempt from duty  
64. TRUST—

A- Declaration of or concerning, any property when made by any writing not being a will.

The same duty as Bond (No. 15) for a sum equal to the amount or value of the property concerned, as set forth in the instrument but not exceeding forty rupees.

B—Revocation of or concerning, property when made by any document other than a will.

The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding forty rupees.

See also settlement (No. 58)

Valuation- See Appraisalment (No. 8)

65. Warrant for goods, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf such instrument being signed or certified by or on behalf of the person in whose custody such goods may be. Two rupees.

[Vide Meghalaya Act 11 of 1990, s. 2]



**Amendment of Schedule I of Act 2 of 1899.**— In Schedule I, to the Indian Stamp Act, 1899 for Article 1 to 10,12,15 to 20,22 to 26,28,29,31 to 36,38 to 46,48,50,54 to 61 and 63 to 65 the following shall be substituted, namely:-

<b>“Description of instrument</b>	<b>Proper stamp duty</b>
<p>“1 ACKNOWLEDGEMENT of a debt exceeding twenty rupees in amount or value, written or signed by or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker’s pass book) or on a separate piece of paper when such book or paper is left in the creditor’s possession : Provided that such acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.</p>	Two rupees.
<p>“2. ADMINISTRATION-BOND including a bond, given under section 6 of the Government Saving Bank Act, 1873, Act V of 1873 or section 291 or section 376 of the Indian Succession Act, 1925 (Act XXXIX of 1925)-</p>	
<p>(a) Where the amount does not exceeds Rs. 1,000</p>	The same duty as a bond (No. 1) for such amount.
<p>(b) In any other case</p>	Thirty rupees.
<p>“3 ADOPTION-DEED, that is to say any instrument (other than a will) recording an adoption, or conferring or purporting to confer an authority to adopt.</p>	Sixty rupees
<p>“4 AFFIDAVIT, including and affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.</p>	Seven rupees

### **Exemptions**

Affidavit or declaration in writing when made –

- (a) as a condition of enlistment under the Indian Army Act, 1950 (Act XLVI of 1950).
- (b) for immediate purpose of being filed or used in any Court or before the officer of any Court; or
- (c) for the sole purpose of enabling any person

to receive any pension or charitable allowance.

“5 AGREEMENT OR MEMORANDUM OF AN AGREEMENT-

- |  |  |
|--|--|
| (a) If relating to the sale of a bill of exchange;   | Two rupees   |
| (b) If relating to the sale of a Government security;  | Subject to a maximum of sixty four rupees for every Rs.10,000 or part thereof of the value of the security                           |
| (c) If relating to the purchase or sale of shares, scrips, stocks bond, debentures, debenture stocks or any other marketable security of a like nature in or of any incorporate company of other body corporate-   |  |
| (i) When such agreement or memorandum of an agreement is with or through a Member between members of a Stock Exchange recognised under the Securities Contracts (Regulation) Act, 1956; Act XIII of 1956.  | Two rupees for every Rs. 2,500 or part thereof of the value of the security at the time of its purchase or sale, as the case may be. |
| (ii) In other cases;   | Rupees two for every Rs. 2,500 or part thereof of the value of the security at the time of its purchase or sale, as the case may be. |
| (d) If executed for service or for performance of work in any estate whether held by one person, or by more persons than one as co-owners, and whether is one or more blocks, and situated in Meghalaya where the advance given under such agreement does not exceed fifty rupees; | Two rupees   |
| (d) If not, otherwise provided for.  | Four rupees  |

**Exemptions**

“AGREEMENT OR MEMORANDUM OF AN AGREEMENT-

- (a) For or relating to the sale of goods or merchandise exclusively, not being a note or memorandum chargeable under No. 43;
- (b) Made in the form of tenders to the Government of India for or relating to any loan-

## “Description of instrument

## Proper stamp duty

### AGREEMENT TO LEASE-

Lease (No.35)

“6 AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to-

(1) The deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or

(2) The pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan of an existing or future debt-

(a) If such loan or debt is repayable on demand or more than three months from the date of instrument evidencing the agreement-

(i) If the amount of loan does not exceed Rs. 500; Five rupees

(ii) If it exceeds Rs. 500 and does not exceed Rs. 1,000; Ten rupees

(iii) And for every Rs. 1,000 or part thereof in excess of Rs. 1,000 Ten rupees

(b) If such loans or debt is repayable not more than three months from the date of such instrument. Half the duty payable under sub-clause (a)

### Exemptions

Instrument of pawn or pledge of goods if unattested.

“7. APPOINTMENT IN EXECUTION OF A POWER

Whether of trustees or of property, movable or immovable, where made by any writing not being a will-

(a) Where the value of the property does not exceed Rs. 1,000; Fifty rupees.

(b) In any other case Eighty-nine rupees

“8. APPRAISEMENT OR VALUATION made otherwise than under an order of the court in the course of suit- The same duty as a board (No. 15) or such amount.

(a) Where the amount does not exceed Rs. 1,000 Thirty rupees

(b) In any other case

### **Exemptions**

(a) APPRAISEMENT OR VALUATION made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.

(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

“9. APPRENTICESHIP-DEED, including every writing relating to the service or tuition of any apprentice clerk or servant placed with any master to learn any profession, trade or employment. Thirty rupees.

### **Exemptions**

Instrument of apprenticeship executed by a Magistrate under the Apprenticeship Act, 1961 (Act LII of 1961) or by, which a person is apprentice by or at the charge of any public charity.

“10. ARTICLES OF ASSOCIATION OF A COMPANY-

(a) Where the company has no share capital or the nominal share capital does not exceed Rs. 2,500; Eighty seven rupees

(b) Where the nominal share capital exceeds Rs. 2,500 but does not exceed Rs. 5,000. Ninety-nine rupees

(c) Where the nominal share capital exceeds Rs. 5,000 but does not exceeds Rs. 1,00,000 One hundred forty nine rupees

(d) Where the nominal share capital exceeds Rs. 1,00,000 Two hundred ninety eight rupees

## Exemptions

Articles of any association not formed for profit and registered under Section 25 of the Companies Act, 1956 (Act I of 1956). See also memorandum of Association of Company (No. 39).

### Note

ASSIGNMENT-See conveyance (No.23).  
Transfer (no. 62) and Transfer of lease (No. 63),  
as the case may be.

ATTORNEY-See Power-of-attorney (No. 48)

AUTHORITY TO ADOPT-See Adoption-deed (No. 3)      The same duty as a Bond (No. 15)  
for the amount or value of the

“12. AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit.      relates as set forth in such award  
subject to a maximum of Ninety  
nine rupees

“15. BOND (as defined) by section 2 (5), not being a DEBENTURE (No. 27), and not being otherwise provided for by this Act, or by the Court fees Act, 1870 (Act VII of 1870).

Where the amount or value secured does not exceed Rs. 10.	Two rupees
Where it exceeds Rs. 10 and does not exceed Rs. 50.	Two rupees
Where it exceeds Rs. 50 and does not exceed Rs.100.	Three rupees
Where it exceeds Rs. 100 and does not exceed Rs. 200.	Five rupees
Where it exceeds Rs. 200 and does not exceed Rs. 300.	Eight rupees
Where it exceeds Rs. 300 and does not exceed Rs. 400.	Ten rupees
Where it exceeds Rs. 400 and does not exceed Rs. 500	Fourteen rupees
Where it exceeds Rs. 500 and does not exceed Rs. 600	Eighteen rupees
Where it exceeds Rs. 600 and does not exceed Rs. 700	Twenty two rupees
Where it exceeds Rs. 700 and does not exceed Rs. 800	Twenty four rupees
Where it exceeds Rs. 800 and does not exceed Rs. 900	Twenty seven rupees

Where it exceeds Rs. 900 and does not exceed Rs. 1000	Thirty rupees
and for every Rs. 500 or part thereof in excess of Rs. 1,000	Seventeen rupees

See Administration Bond (No. 2), Bottomry Bond (No. 16) Customs Bond (No. 26), Indemnity Bond (No. 34), Respondential Bond (No. 56), Security Bond (No. 57)

**Exemptions**

Bonds when executed by-

(a) Headmen nominated under rules framed in accordance with Bengal Irrigation Act, 1876, (Bengal Act, III of 1876) Section 99, for the due performance of their duties under that Act;

(b) Any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per mensem.

“16 BOTTOMRY BOND, that is to say, any instrument where by the master of a sea-going ship borrows money on the security of a ship to enable him to preserve the ship or prosecute her voyage.	The same duty as a Bond (No. 15) for such amount
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“17 CANCELLATION, instrument of (including any instrument by which any instrument previously execute is cancelled), if attested and not otherwise provided for.	Thirty rupees
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See also RELEASE (No. 55) Revocation of Settlement (No. 58-B), Surrender of Lease (No.61), Revocation of Trust (No. 64-B)

“18 CERTIFICATION OF SALE (in respect of each property put up a separate lot and sold), granted to the purchase of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer-

(a) Where the purchase money does not exceed Rs. 10	Two rupees
(b) Where the purchase money exceed Rs. 10 but does not exceed Rs. 25;	Three rupees

(c) In any other case .....	The same duty as a conveyance (No. 23), for a consideration equal to the amount of the purchase money only.
“19.CERTIFICATE OR OTHER DOCUMENT, evidencing the right or title of the holder thereof or any other person, either to any shares, scrip or stock in or of any Incorporated company or other body corporate or to become proprietor of shares, scrip or stock in or any such company or body.	Two rupees
See also LETTERS OF ALLOTMENT OF SHARES (No.36)	
“20. CHARTERED PARTY that is to say any instrument (except an agreement for the hire of a tugsteamer), whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not.	Seven rupees
“22. COMPOSITION-DEED, that is to say, any instrument executed by a debtor, whereby the conveys his property for the benefit of his creditors or whereby payment of a composition or dividend on their debt is secured to the creditors, or whereby provision is made for the continuation of debtor’s business under the supervision of inspectors or under letters of license, for the benefit of his creditors.	Sixty rupees
“23 CONVEYANCE (as defined by section 2(10) not being a Transfer charged or exempted under No. 52-	
Where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs.50;	Three rupees
Where it exceeds Rs. 50 but does not exceed Rs. 100;	Five rupees
Where it exceeds Rs. 100 but does not exceed Rs. 200	Nine rupees
Where it exceeds Rs. 200 but does not exceed Rs.300	Thirteen rupees
Where it exceeds Rs. 300 but does not exceed Rs.400	Seventeen rupees
Where it exceeds Rs. 400 but does not exceed Rs.500	Twenty three rupees

Where it exceeds Rs. 500 but does not exceed Rs.600	Twenty seven rupees
Where it exceeds Rs. 600 but does not exceed Rs.700	Thirty two rupees
Where it exceeds Rs. 700 but does not exceed Rs.800	Thirty seven rupees
Where it exceeds Rs. 800 but does not exceed Rs.900	Forty rupees
Where it exceeds Rs. 900 but does not exceed Rs.1000	Forty five rupees
For every Rs.500 or part thereof in excess of Rs. 1,000;	Twenty three rupees
Where it exceeds Rs. 50,000 but does not exceed Rs.90,000	Sixty rupees for every one thousand rupees
Where it exceeds Rs. 90,000 but does not exceed Rs.1,50,000	Eighty rupees for every one thousand rupees
And where it exceeds Rs. 1,50,000;	Ninety-nine rupees for every one thousand rupees

Provided that where the “instrument” or the conveyance is in respect of an industrial Loan certified as such by the Director of Industries Meghalaya the Stamp duty shall be half of the above rate.

### **Exemptions**

Assignment of copyright under the Indian Copyright Act, 1957. (Act XIV of 1957)

CO-PARTNERSHIP DEED see Partnership (No. 46)

#### **“24. COPY OR EXTRACT**

Certified to be a true copy or extract or by order of any public officer and not chargeable under the law for the time being in force relating to court fees-

- |  |              |
|--|--------------|
| (i) If the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee; | Four rupees  |
| (ii) If any other case not falling within the provision of section 6A  | Seven rupees |

### **Exemptions**

(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose;

(b) Copy of, or extract from any register



relating to births, baptisms, naming, dedications marriages, divorce, deaths or burials.

25. COUNTERPART OR DUPLICATE of any instrument, chargeable with duty and in respect of which the proper duty has been paid-

- (a) If the duty with which the original instrument is chargeable does not exceed two rupees;
- (b) In any other case not falling within the provisions of section 6A.

Counterpart of any lease granted to a cultivator when such lease is exempted from duty.

26. CUSTOM-BOND-

- (a) Where the amount does not exceed Rs.1,000 The same amount as bond (No. 15) for such amount.
- (b) In any other case Forty rupees

28. DELIVERY ORDER IN RESPECT OF GOODS that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees. Two rupees

DEPOSIT OF TITLE DEEDS

See agreement relating to Deposit of Title deeds, pawn or Pledge (No. 6).

DISSOLUTION OF PARTNERSHIP See partnership (No. 46)

“9. DIVORCE-Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage. Twenty rupees

DOWER-Instrument of, see settlement (No. 58)

DUPLICATE-see counterpart (No. 25)

“31. EXCHANGE OF PROPERTY-Instrument of. The same duty as conveyance (No.23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.

EXTRACT-See copy (No. 24)

“FURTHER CHARGE-INSTRUMENT of, that is to say, any instrument imposing a further charge on mortgaged property-

(a) When the original mortgage is one of the description referred to in clause (a) of Article No.40 (that is, with possession). The same duty as a conveyance (No.23) for a consideration equal to the amount of the further charge secured by such instrument.

(b) When such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession):-

(i) If at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument The same duty as a conveyance (No.23) for a consideration equal to the total amount of the total amount of the charge (including the original mortgage and any further charge already made), less the duty already paid on such original mortgage and further charge.

(ii) If possession is not so given The same duty as a Bond (No.15) for the amount of the further charge secured by such instrument.

“33. GIFT-Instrument of not being a settlement (No. 58), or will or Transfer (No. 62) The same duty as a conveyance (No.23) for a consideration equal to the value of the property as set forth in such instrument.

HIRING AGREEMENT- Or agreement for service, see agreement (No.5)

“34. INDEMNITY BOND.

INSPECTORSHIP DEED; see composition- Deed No. 22 The same duty as a security Bond (No. 57) for the same amount.

“35. LEASE-including and under lease or sub-lease and any agreement to let or sub-let:-

(a)Whereby such lease the rent is fixed and no premium is paid or delivered:-

- |  |  |
|--|--|
| (i) Where the lease purports to be for a term of less than one year;                                       | The same duty as a Bond (No. 15) for the whole amount payable or deliverable under such lease.   |
| (ii) Where the lease purports to be for a term of not less than one year but not more than five years;     | The same duty as a Bond (No.15) for the amount or value of the average annual rent reserved.   |
| (iii) Where the lease purports to be for a term exceeding five years and not exceeding ten years;          | The same duty as a conveyance (No.23) for a consideration equal to the amount or value of the average annual rent reserved   |
| (iv) Where the lease purports to be for a term exceeding ten years and not exceeding twenty years;         | The same duty as a conveyance (No.23) for a consideration equal to twice the amount or value of the average annual rent reserved.  |
| (v) Where the lease purports to be for a term exceeding twenty years and not exceeding thirty years;       | The same duty as a conveyance (No.23) for a consideration equal to three times the amount or value of the average annual rent reserved.  |
| (vi) Where the lease purports to be for a term exceeding thirty years and not exceeding one hundred years; | The same duty as a conveyance (No.23) for a consideration equal to four times the amount or value of the average annual rent reserved.   |
| (vii) Where the lease purports to be for a term exceeding one hundred years or in perpetuity;              | The same duty as a conveyance (No.23) for a consideration equal in the case of a lease granted solely for agricultural purpose to one-tenth and in any other case to one sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease. |
| (viii) Where the lease does not purport to be for any definite term;                                       | The same duty as a conveyance (No.23) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.   |

(b) Where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved;

The same duty as a conveyance (No.23) for a consideration equal to the amount or value of such line premium or advance as set forth in the lease.

(c) Where the lease is granted for a fine or premium, or for money advanced in additions to rent reserved;

The same duty as a conveyance (No.23) for a consideration equal to the amount or value of such line premium or advance as set forth in the lease in addition to the duty which would have been payable such lease, if no fine or premium or advance had been paid or delivered:

Provided that, in any case when an agreement to lease is stamped with the advalorem stamp required for a lease, and a lease in pursuance of such agreement is subsequent executed the duty on such lease shall not exceed one rupee and fifty five paise.

### **Exemption**

Lease, executed in the case of cultivator and for the purpose of cultivation (including a lease of trees for the production of food or drinking), without payment or delivery of any fine or premium when a definite term is expressed and such term does not exceed one year, or when the average annual rent received does not exceed one hundred rupees.

In this exemption a lease for the purpose of cultivation shall include a lease of lands for cultivation together with a home stand or tank.

Explanation:- When a lease under takes to pay any recurring charge, such as Government revenue, land lord's share of cesses, or the owner's share of Municipal rates or taxes, which is by law recoverable from the lessor, the amounts so agreed to be paid by the lesse shall be deemed to be part of the rent .

Two rupees

“36. LETTER OF ALLOTMENT OF SHARES; in any company or proposed company or in respect of any loan to be raised by any company or proposed company.

Forty rupees

See also CERTIFICATE OR OTHER DOCUMENT (No.19).

“38.LETTER OF LICENSE, that is to say any agreement between a debtor and his creditors that the letter shall, for a specified time suspend their claims and allow the debtor to carry on business at his own discretion.

“39.MEMORANDUM OF ASSOCIATION OF A COMPANY-

(a) If accompanied by articles of association under section 26 of the Companies Act, 1956 One hundred nineteen rupees (Act I of 1956)

(b) If not so accompanied

(i) Where the normal share capital does not exceed one lakh of rupees Two hundred ninety eight rupees.

(ii) Where the nominal share capital exceeds one lakh of rupees Four hundred ninety five rupees.

**Exemption**

Memorandum of any association not formed for profit and registered under Section 25 of the Companies Act, 1956 (Act. I of 1956)

“40. MORTGAGE-DEED not being an Agreement relating to Deposit of Title Deeds, Pawn or pledge (No. 6) Bottomry Bond (No.16), Mortgage of a Crop (No.41), Respondentia Bond (No.56) of Security Bond (No.57).

(a) When possession of the property or any part of the property comprise in such deed is given by the mortgagor or agreed to be given; The same duty as a conveyance (No.23) for a consideration equal to the amounts secured by such deed.

(b) When possession of the property or any part of the property comprise in such deed is not given by the mortgagor nor agreed to be given; The same duty as a Bond (No.15) for the amount secured by such deed

Explanation-A mortgagor who gives to the mortgagee a power of attorney to collect rents or a lease of the property mortgaged or a part thereof is deemed to give possession within the meaning of this article.

(c) (i)When a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped for every sum secured not exceeding Rs.1,000 Four rupees

(ii) And for every Rs.1,000 or part thereof secured in excess of Rs. 1,000 Four rupees

### Exemption

(1) Instrument executed by persons taking advance (Act XIX of 1883) under the Land Improvement Loans Act. 1883, or the Agriculturist's Loan Act, 1884.) or by their sureties as security for the repayment of such advance.

(2) Letter of the hypothecation accompanying a bill of exchange.

“41. MORTGAGE OF CROP, in including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage-

(a) When the loan is repayable not more than three months from the date of the instrument.

For every sum secured not exceeding Rs.200 and Two rupees

For every Rs.200 of part thereof secured in excess of Rs.200 Two rupees

(b) When the loan is repayable more than three months, but not more than eighteen months from the date of instrument-

### Exemption

“42. NOTARIAL ACT, that is to say any instrument, endorsement, note, attestation, certificate or entry not being a protest (No.50) made or signed by a Notary Public in the execution of the duties of his office, or by the other person lawfully acting as a Notary Public. Seven rupees

See also protest of Bill or Note (No.50).

“43. NOTE OR MEMORANDUM, sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal- Two hundred ninety eight rupees.

(a) Of any goods exceeding in value twenty rupees; Two rupees

(b) Of any stock or marketable security exceeding in value twenty rupees. Two rupees for every Rs.5,000 or part thereof of the value of the stock or security subject to a maximum of forty rupees

“44. NOTE OF PROTEST BY THE MASTER OF A SHIP- See also protests by the master of ship (No.51).

Order for the payment of money-  
See Bill Exchange (No.13).

“45. PARTITION- Instrument of [as defined by section 2 (15)]

The same duty as a Bond (No.15) for the amount of the value of the separated shares or shares of the property.

**N.B-** The largest share remaining after the property is partitioned or if there are two or more shares of equal value and not smaller than any of the other share than one of such equal (share) shall be deemed to be that from which the other shares are separated.

Provided always that-

(a) When an instrument of partition containing an agreement to divide property in severally is executed and a partition is affected in pursuance of such agreement the duty chargeable upon the instrument affecting such partitions shall be reduced by the amount of duty paid in respect of first instrument but shall not be less than four rupees.

(b) Where land is held on revenue settlement for a period not exceeding thirty years and paying the full assessment the value for the purpose of duty shall be calculated at not more than five times the annual revenue.

(c) Where a final order for affecting a partition passed by any Revenue authority or any Civil Court or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition and an instrument of partition in pursuance of such order or award is subsequently executed duty in such instrument shall not exceed four rupees.

#### 46. PARTNERSHIP

A-Instrument of-

(a) Where the capital of the partnership does not exceed Rs.1,000

The same duty as a Bond (No. 15)

(b) In any other case

Eighty rupees

B.-Dissolution of- Forty rupees

Pawn or pledge-See Agreement relating to Deposit of Title-deeds pawn or pledge (No.6)

“48. POWER OF ATTORNEY

(as defined by section 2(21) not being a proxy-

(a) When executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents; Four rupees

(b) When required in suits or proceedings under the presidency small Cause Courts Act, 1882. Four rupees ACT XV of 1882

(c) When authorising one person or more to act in a single transaction other than the case mentioned in clause (a); Seven rupees

(d) When authorising not more than five persons to act jointly and severally in more than one transaction or generally; Thirty rupees

(e) When authorising more than five persons but not more than ten persons to act jointly and severally in more than one transaction or generally; Sixty rupees.

(f) When given for consideration and authorising the attorney to sell any immovable property; The same duty as a Conveyance (No.23) for the amount of the consideration

(g) In any other case Five rupees for each person authorised

**Explanation**-for the purpose of these Article More persons than one when belonging to the same firm shall be deemed to be one person.

N.B.-the term “Registration” includes every operation incidental to registration under the Indian Registration Act, 1908 (ACT XVI of 1908).

“50. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary public or other person lawfully acting as such, attesting the dishonour of a bill-of-exchange or promissory note. Seven rupees.

“51. PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particular of her voyage drawn up by him with a view to adjustment of losses or the calculation of averages and every declaration in writing made by him against the charters or consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other Seven rupees



person lawfully acting as such.

**“54. RECONVEYANCE OF MORTGAGED PROPERTY-**

- |  |  |
|--|--|
| (a) If the consideration for which the property was mortgaged does not exceed Rs.1,000 | The same duty as conveyances (No. 23) for the amount of such consideration as set forth in the conveyance. |
| (b) In any other case  | Sixty rupees   |

**“55.RELEASE, that is to say, any instrument (not being such a release as is provided for by section 23-A),where by a person renounces a claim upon another person or against specified property-**

- |   |  |
|---|--|
| (a) If the amount of value of the claim does not exceed Rs.1,000; | The same duty as a Bond (No.15) for such or value as set forth in the release. |
| (b) In any other case   | Thirty rupees  |

**“56. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.**

**REVOCAION OF ANY TRUST OR SETTLEMENT-**  
See settlement (No.58), Trust (No.64)

**“57. SECURITY BOND OR MORTGAGE DEED, executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof or executed by a secure the due performance of a contract-**

- |  |   |
|--|---|
| (a) When the amount secured does not exceed Rs.1,000 | The same duty as a Bond (No.15) for the amount secured. |
| (b) In any other case.                               | Thirty rupees   |

**Exemption**

Bond or other instrument, when executed-

- (a) By headman nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, (Ben. Act III of 1876) section 99, for due performance of their duties under that Act;
- (b) By any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or

hospital, or any other object of public utility, specified sum per mensem.

- (c) Under No.-3-A of the rules made by the Government of Bombay in Council under section 70 of the Bombay Irrigation Act, 1879; (Bom. Act VII of 1879)
- (d) Executed by persons taking advances under the Land Improvement Loans Act, 1883, (Act XIX of 1883) or the Agriculturist's Loans Act, 1884, (Act XII of 1884) or by their sureties, as sureties, as securities for the repayment of such advance;
- (e) Executed by officers of Government or their sureties to secure the due execution of an Office or the due accounting for money or other property received by virtue thereof;

“58 SETTLEMENT-

A-Instrument of (including a deed of power)

The same duty as a conveyance (No.23) for a sum equal to the amount or value of the property settled as set forth in such settlement; Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and on instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed three rupees.

### **Exemption**

- (a) Deed of power executed on the occasion of a marriage between Muhammadans.
- (b) Hindus, that is to say, any settlement of immovable property executed by a Buddhist in Burma for a religious purpose in which no value has been specified and on which a duty of Rs.10 has been paid.

B-revocation of-

The same duty as a conveyance (No.23) for a sum equal to the amount or value of the property concerned, as set for in the instrument of revocation, but not exceeding forty rupees.

See also TRUST (No.64)

“59-SHARE WARRANTS to bearer issued under the Company Act, 1956, (Act I of 1956)

One-and-a-half time the duty payable on conveyance (No.23) for a consideration equal to the nominal amount of the shares specified in the warrant.

### Exemptions

Share warrant when issued by a Company in pursuance of the Companies Act, 1956, (Act I of 1956.) section 114, to have effect only upon payment, as composition for duty, to the collector of stamp revenue of—

- (a) One-and-a-half per centum of the Whole subscribed capital of the company, or
- (b) If any of the company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital one-and-a-half per centum of the additional capital so issued.

“60-SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel. Two rupees

“61-SURRENDER OF LEASE-

(a) When the duty with which the lease is chargeable, does not exceed seven rupees and fifty paise. The duty with which such lease is chargeable.

(b) In any other case Thirty rupees.

### Exemptions

Surrender of lease, when such lease is exempted from duty.

“63-TRANSFER OF LEASE By way of Assignment, and not by way of under lease. The same duty as a conveyance (No.23) for a consideration equal to the amount of the consideration for the transfer.

### Exemptions

Transfer of any lease exempt from duty.

“64.TRUST-

A-declaration of or concerning, any property when made by any writing not being a will.

The same duty as a Bond (No.15) for a sum equal to the amount or value of the property concerned, as set forth in the instrument but not exceeding fifty rupees.

B-Revocation of or concerning property when made by any document other than a will.

The same duty as a Bond (No.15) for a sum equal to the amount or value of the property concerned, as set forth in the instrument but not exceeding fifty rupees.

See also Settlement (No.58) Valuation-See Appraisement (No.8)

“65. Warrant for goods, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being Three rupees

signed or certified by or on behalf of the person in whose custody such goods may be.

[Vide Meghalaya Act 5 of 1993, s. 2]

**Amendment of Schedule – I.**—In Articles 35 to schedule 1 of the Indian Stamp Act, 1899, (as amended by Meghalaya) after entry No. (c), new entry (d) shall be inserted as follows,-

<b>Description of Instrument</b>	<b>Proper stamp duty</b>
“d. Where lease is granted for mining of minerals:	
(i) Where the lease is granted for more than one year and not exceeding ten years	One rupee for every hundred rupees of the total amount of the average annual royalty payable calculated on the highest annual extraction of minerals as per approved mining plan.
(ii) Where the lease is granted for more than ten years and not exceeding twenty years	Two rupees for every hundred rupees of the total amount of the average annual royalty calculated on the highest annual extraction of minerals as per approved mining plan.
(iii) Where the lease is granted for more than twenty years and not exceeding thirty years	Three rupees of every hundred rupees of the total amount of the average annual royalty payable calculated on the highest annual extraction of minerals as per approved mining plan.
(iv) Where the lease is granted for more than thirty years and not exceeding fifty years.	Four rupees for every hundred rupees of the total amount of the average annual royalty payable calculated on the highest annual extraction of minerals as per approved mining plan.”

[Vide Meghalaya Act 6 of 2020, s. 2]

### **Arunachal Pradesh**

**Amendment of Schedule-1 of Act No. 2 of 1899.**—In the Indian Stamp Act, 1899 in Schedule-I (except for Item Nos. 13,14, 27, 37, 37, 47,49, 52, 53, 56, 62) for Item Nos 1,2,3,4,5,6,7,8,9,10, 11, 12,15, 16, 17,18, 19, 20, 22, 23, 24,25,26, 28, 29,30,31,33,34,35,36,38,39,40,41,42,43,44, 45,46,48,50,51,54,55,57,58, 59,60, 61,63, 64 and 65, the following shall be substituted, namely:--

Item No.	Description of Instrument	Proper Stamp-Duty
1.	1 ACKNOWLEDGMENT of a debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker’s Pass-Book) or on a separate piece of paper when such book or paper is left in the creditor’s possession; Provided that such acknowledgement does not contain	2 Rs. 20.00

- any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.
2. ADMINISTRATION-BOND including a bond given under section 256 of Indian Succession Act, 1865 (10 of 1865), section 6 of the Government Saving bank Act, (5 of 1873), section 78 of the Probate and administration Act, 1881 (5 of 1881), or section 9 of section 10 of the Succession Certificate Act, 1889 (7 of 1889). Rs. 50.00 in all cases.
3. ADOPTION-DEED, that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer an authority to adopt, ADVOCATE, see Entry as an Advocate (No. 30) Rs. 100.00
4. AFFIDAVIT including an affirmation or declaration in the case of person by law allowed to affirm or declare instead of swearing. Rs. 10.00
- Exemptions
- Affidavit or declaration in writing when made-
- (a) as a condition of enrolment under the Indian Army Act, 1911 (8 of 1911) or the Indian Air Force Act, 1932 (14 of 1932);
- (b) for the immediate purpose of being filed or used in any Court; or before he officer or any court; or
- (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.
5. AGREEMENT OR MEMORANDUM OF AGREEMENT
- (a) if relating to the sale of a bill of exchange; Rs. 5.00
- (b) If relating to purchase or sale of shares, scripts, stocks, bonds, debentures, debenture stocks or any other marketable security of a like nature in or any incorporated company or other body corporate-
- (i) When such agreement or memorandum of an agreement is with or through a member or between members of a stock exchange Recognized under the Securities Contracts (Regulation) Act, 1956. Three rupees for every Rs.5,000 or part thereof of the value of the security at the time of, its purchase or sale as the case may be.
- (ii) in other cases Five rupees for every Rs. 5,000 or part thereof of the value of the security at the time of its purchase or sale as the case may be.
- (d) If executed for service or for performance of work in any estate whether held by one person or by more persons than one as co-owner and whether in one or more blocks and situated in Arunachal Pradesh where the advance given under such agreement does not exceed one thousand rupees. Rs.5.00
- (e) If not, otherwise provided for Rs.10.00
- Exemptions**
- Agreement or memorandum of agreement—

	(a) for or relating to the sale of goods or merchandise exclusively not being a NOTE OR MEMORANDUM chargeable under No. 43	
	(b) made in the form of tenders to the Central Government for or relating to any loan ; Agreement to Lease : See Lease (No. 35)	
6.	AGREEMENT BELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to- (1) the deposit of title-deeds or instruments constituting of being evidence of the tile to any property whatever (other than a marketable security); or (2) the pawn or pledge of movable property; where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt,- (a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement.	
	(i) if the amount of the loan does not exceed Bs. 500	Rs. 50.00
	(ii) if it exceeds Rs. 500 and does not exceed Rs. 1000 and	Rs. 50.00
	(iii) for every Rs. 1000 or part thereof in excess of Rs. 1000	Rs. 10.00
	(b) if such loan or debt is repayable not more than three months from the date of such instrument.	Half the duty payable under sub-clause (a)
7.	APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, movable or immovable, where made by any writing not being a will.	
	(a) where the value of the property does not exceed Rs. 1,000.	Rs.41.25
	(b) In any other case	Rs.74.25
8.	APPRAISEMENT OR VALUATION made otherwise than under an order of the Court in the course of a suit, (a) where the amount does not exceed Rs.1,000.	The same duty as bond (15) for such amount.
	(b) in any other case	Rs.50.00 in all cases.
	<b>Exemptions</b>	
	(a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.	
	(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.	
	9. APPRENTICESHIP-DEED, including every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment not being Articles of Clerkship (No. 11).	Rs.50.00

	<b>Exemption-</b> Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1 961 (52 of 1 961) I or by which a person is apprenticed by or at the charge of any public-charity.	
10.	<b>ARTICLE OF ASSOCIATION OF A COMPANY.</b>	
	(a) where the company has no share capital or the nominal share capital does not exceed Rs. 2,500;	Rs. 100.00
	(b) where the nominal share capital exceeds Rs. 2,500 but does not exceed Bs. 5,000;	Rs.150.00
	(c) where the nominal share capital exceeds Rs. 5,000 but does not exceed Rs. 1,00,000;	Rs.300.00
	(d) where the nominal share capital exceeds Rs. 1,00,000.	Rs.500.00
	<b>Exemptions-</b> Articles of any Association not formed for profit and registered under section 25 of the Companies Act, 1956. See also Memorandum of Association of a Company (No. 39).	
11.	<b>ARTICLE OF CLERKSHIP</b> or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court.	Rs. 100.00
12.	<b>AWARD</b> , that is to say, any decision in writing by an arbitrator or umpire not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit-	
	(a) where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000.	The same duty as a Bond (No.15) for such amount.
	(b) in any other case	Rs. 5.00
13.	<b>BILL OF EXCHANGE</b> [as defined by section 2(2) not being a BOND, bank-note or currency note](b) where payable otherwise than on demand-	
	(i) Where payable not more than three months after date or sight-	
	(a) if the amount of the bill or note does not exceed Rs. 500;	30 paise
	(b) it exceeds Rs. 500 but does not exceed Rs. 1,000;	60 paise
	(c) and for every additional Rs. 1,000 or part thereof in excess of Rs. 1,000;	60 paise
	(ii) where payable more than three months but not more than six months after date or sight	Rs. 100.00
	(a) if the amount of the bill or note does not exceed Rs. 500;	60 paise
	(b) if it exceeds Rs. 500 but does not exceed Rs. 1,000;	Re 1 and 20 paise
	(c) and for every additional Rs. 1,000 or part thereof in exceeds of Rs. 1,000:	Re 1 and 20 paise
	(iii) where payable more than six months but not more than nine months after date of sight-	90 paise
	(a) if the amount of the bill or note does not exceed Rs. 500;	Re 1 and 80 paise
	(b) if it exceeds Rs. 500 but does exceed Rs. 1,000;	Re 1 and 80 paise
	(c) and for every additional Rs. 1,000 or part thereof in	

	exceeds of Rs. 1,000;	
	(iv) where payable more than nine months but not more than one year after date or sight-	
	(a) if the amount of the bill or note does not exceed Rs. 500;	Re 1 and 25 paise
	(b) if it exceeds Rs. 500 but does not exceed Rs. 1,000	Re 2 and 50 paise
	(c) and for every additional Rs. 1,000 or part thereof in exceeds of Rs. 1 ,000;	Re 2 and 50 paise
	(v) where payable at more than one year after date or sight-	
	(a) if the amount of the bill or note does not exceed Rs.500;	Re 2 and 50 paise Rs. 5 Rs. 5
	(b) if it exceed Rs. 500 but does not exceed Rs. 1,000;	Re 1
	(c) and for every additional Rs. 1 ,000 or part thereof in excess of Rs. 1,000	
14.	BILL OF LADING {including a through bill of lading} Exemptions-	Re 1
	{a} Bill of lading when the goods therein described are received at a place within the limits of any port as defined under the Indian Ports Act, 1889 {10 of 1889}, and are to be delivered at another place within the limits of the same port.	N.B.-If a bill of lading drawn in parts, the proper stamp therefore must be borne by each one of the set.
15.	BOND {as defined by section 2(5) not being a Debenture (No-27) and not being otherwise provided for by this Act, or by the Court Fees Act, 1870 (7 of 1870).	
	{i} where the amount or value secured does not exceed Rs. 10	Rs.2.00
	{ii} Where it exceeds Rs. 10 and does not exceed Rs. 50	Rs.2.00
	{iii} Where it exceeds Rs. 50 and does not exceed Rs. 100	Rs.3.00
	{iv} Where it exceeds Rs. 100 and does not exceeds Rs.20	Rs.5.00
	{v} Where it exceeds Rs. 200 and does not exceeds Rs.300	Rs.8.00
	{vi} Where it exceeds Rs. 300 and does not exceeds Rs. 400	Rs. 10.00
	{vii} Where it exceeds Rs. 400 and does not exceeds Rs. 500	Rs. 14.00
	{viii} Where it exceeds Rs.500 and does not exceeds Rs. 600	Rs. 18.00
	{ix} Where it exceeds Rs. 600 and does not exceeds 8s.700	Rs.22.00
	{x} Where it exceeds Rs.700 and does not exceeds Bs. 800	Rs.24.00
	{xi} Where it exceeds Rs. 800 and does not exceeds Bs. 900	Rs.27.00
	{xii} Where it exceeds Rs. 900 and does not exceeds Rs. 1000	Rs.30.00
	{xiii} and for every Rs. 500 or part thereof in excess of Rs. 1000	Rs.7.00



See Administration-Bond {No. 2} Bottomry Bond {No. 16}, Customs Bond (No. 26), Indemnity Bond (No. 34), Respondentia Bond (No. 56) Security Bond (No. 57)

**Exemptions - Bond, when executed by-**

- (a) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, Section 99 for the due performance of their duties under that Act].
- (b) any person for the purpose of guaranteeing that the local income, derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.
16. BOTIOMRY BOND, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage. The same duty as a Bond (No. 1 5) for the same amount;
17. CANCELLATION - Instrument of {including any instrument by which any instrument previously executed is cancelled}, if attested and not otherwise provided for. Rs.50.00  
See also Release {No. 55}, Revocation of Settlement {No. 58-B}, Surrender of Lease (No. 61}, Revocation of Trust (No. 64-B).
18. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector of other Revenue Officer-
- (a) where the purchase-money does not exceed Rs. 10; Rs.2.00
- (b) Where the purchase money exceeds Rs. 10 but does not exceed Rs. 25; The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the purchase money only.
- (c) in any other case.
19. CERTIFICATE OR OTHER DOCUMENT evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body. Rs. 5.00  
See also Letter of Allotment of Shares (No. 36)
20. "CHARTER" PARTY that is to say, any instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not. Rs. 15.00
21. Omitted.
22. Composition-deed, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license for Rs. 100.00

	the benefit of his creditors.	
23.	Conveyance (as defined by section 2(10), not being a Transfer charged or exempted under No.62, - where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 1000.00	Rs. 50.00
	(i) Where it exceeds Rs. 1000 but does not exceed Rs. 10,000;	3%
	(ii) Where it exceeds Rs. 10,000 but does not exceed Rs. 1,00,000;	2%
	(iii) Where it exceeds Rs. 1,00,000 but does not exceed Rs. 3,00,000;	1%
	(iv) Where it exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000;	3%
	(v) Rs. 5,00,000 and above.	3%
	<b>Exemptions-</b>	
	[(a)] Assignment of copyright by entry made under the Indian Copyright Act, 1847(now the Copy right Act, 1957), Section 5.	
	[(b) For the purpose of this article, the portion of duty paid in respect of a document falling under article No. 23A shall be excluded while computing the duty payable in respect of a corresponding document relating to the completion of the transaction in any union territory under this article.]	
23A.	Co-partnership-deed - See partnership (No. 46) Conveyance in the nature of part performance Contracts for the transfer of immovable property in the nature of part performance in any union territory under section 53A of the Transfer of Property Act, 1882 (4 of 1882).	Ninety per cent of the duty as conveyance {No.23}.
24.	COPY OR EXTRACT, - Certified to be a true copy or extract, or by order of any public officer and not chargeable under the law for the time being in force relating to court fees-	
	{i} if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee;	Rs.5.00
	{ii} in any other case ;	Rs. 10.00
	<b>Exemption:</b>	
	{a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.	
	{b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.	
25.	COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid,	
	(a) if the duty with which the original instrument is chargeable does not exceed one rupee.	The same duty as is payable on the original.
	(b) In any other case.	Rs.10.00
	<b>Exemptions:</b> Counterpart of any lease to a cultivator	

	when such lease is exempted from duty.	
26.	CUSTOMS BOND	The same duty as a Bond (No. 15) for such amount.
	(a) where the amount does not exceed Rs. 1000;	Rs. 50.00
	(b) in any other case	
27.	DEBENTURES (where a mortgage debenture or not), being a marketable security transferable-	
	(a) by endorsement or by a separate instrument of transfer	
	(i) where the amount or value does not exceed Rs. 10;	10 paise
	(ii) where it exceeds Rs. 10 and does not exceed Rs. 50	20 paise
	(iii) Ditto 50 ditto 100	30 paise
	(iv) Ditto 100 ditto 200	75 paise
	(v) Ditto 200 ditto 300	Rs. 1 and 10 paise
	(vi) Ditto 300 ditto 400	Rs. 1 and 50 paise
	(vii) Ditto 400 ditto 500	Rs. 1 and 80 paise
	(viii) Ditto 500 ditto 600	Rs. 2 and 25 paise
	<b>(ix)</b> Ditto 600 ditto 700	Rs. 2 and 60 paise
	(x) Ditto 700 ditto 800	Rs. 3 and 40 paise
	<b>(xi)</b> Ditto 800	Rs. 3 and 75 paise
	<b>(xii)</b> ditto 900	Rs. 1 and 85 paise
	<b>(xiii)</b> and for every Rs. 500 or part thereof in excess 1000	Rs. 3
	(b) by delivery	35 paise
	(i) where the amount or value of the consideration for such debenture as set forth therein does not exceed Rs. 50	75 paise
	(ii) where it exceeds Rs. 50 but does not exceed Rs. 100	Rs. 1 and 50 paise
	(iii) Ditto 100 ditto 200	Rs. 2 and 25 paise
	(iv) Ditto 200 ditto 300	Rs.3
	(v) Ditto 300 ditto 400	Rs. 3 and 75 paise
	(vi) Ditto 400 ditto 500	Rs. 4 and 50 paise
	(vii) Ditto 500 ditto 600	Rs. 5 and 25 paise
	(viii) Ditto 600 ditto 700	Rs. 6
	(ix)Ditto 700 ditto 800	Rs. 6 and 75 paise
	(x)Ditto 800 ditto 900	Rs. 7 and 50 paise

	(xi) Ditto 900 ditto 1,000	Rs. 3 and 75 paise
	(xii) and for every Bs. 500 or part thereof in excess of Rs.1000	
	Explanation-	
	The term "Debenture" includes any interest coupons attached thereto but the amount of such coupons shall not be included in estimating the duty.	
	Exemption- A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued there under, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture holders:	
	Provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.	
	DECLARATION OF ANY TRUST. See TRUST (No. 64)	
28.	DELIVERY-ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceeds in value twenty rupees.	Rs.2.00
29.	DIVORCE - Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	Rs.50.00
30.	ENTRY AS AN ADVOCATE VAKIL OR ATTORNEY ON THE ROLL OF ANY HIGH COURT {under the Indian Bar Councils Act, 1926, or in exercise of powers conferred on such court by Letters, Patent or by the Legal Practitioners Act, 1884	
	(a) in the case of an Advocate or Vakil	Deleted.
	(b) in the case of an Attorney	Deleted.
	<b>Exemptions:</b> Entry of an Advocate, Vakil or Attorney on the roll of any High Court when he has previously been enrolled in a High Court.	
31.	EXCHANGE OF PROPERTY - Instrument of	The same duty as a conveyance (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.
32.	FURTHER CHARGE - Instrument of, that is to say, any instrument imposing a further charge on mortgaged property-	
	(a) When the original mortgage is one of the description referred to in clause (a) of Article No.40 (that is, with possession);	The same duty as a conveyance (No.23) for a consideration equal the amount of the further charge secured by such

	(b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession),	instrument. The same duty as a Conveyance (No. 23) for a consideration equal to the total amount of the charge(including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.
	(ii) if possession is not so given.	The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.
33.	GIFT- Instrument of, not being a Settlement (No.58) or Will or Transfer (No. 62).	The same duty as a conveyance (No. 23) for consideration equal to the value of the property as set forth in such instrument.
34.	INDEMNITY-BOND	The same duty as a Security Bond (No. 57) for the same amount.
35.	LEASE, including an under-lease or sublease and any agreement to let or sub-let-	
	(a) where by such lease the rent is fixed and no premium is paid or delivered-	
	(i) where the lease purports to be to a term of less than one year;	The same duty as a Bond (No. 15) for the whole amount payable or deliverable under such lease.
	(ii) where the lease purports to be for a term of not less than one year but not more than five years;	The same duty as a Bond (No.15) for the amount or value of the average annual rent reserved.
	(iii) where the lease purports to be for a term in excess of five years and ; not exceeding ten years.	The same duty as a conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.
	(iv) where the lease purports to be for a term exceeding ten years, but not exceeding twenty years.	The same duty as a Conveyance (No.23) for a consideration equal to twice the amount or value of the average annual rent reserved.
	(v) where the lease purports to be for a term as a exceeding twenty years, but not exceeding thirty years.	The same duty as a Conveyance {No.23) for a consideration equal to three times the amount or value of the average annual rent reserved.

(vi) where the lease purports to be for a term as a exceeding thirty years, but not exceeding one hundred years.	The same duty as a Conveyance (No.23) for a consideration equal to four times the amount or value of the average annual rent reserved.
(vii) where the lease purports to be for a term exceeding one hundred years, or in perpetuity.	The same duty as a conveyance (No.23) for a consideration equal in the case of a lease granted solely for agricultural purposes to one tenth and in any other case to one-sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.
(viii) where the lease does not purport to be for any definite term.	The same duty as a Conveyance {No. 23) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved.	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advanced as set forth in the lease.
c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered ; Provided that, in any case where an agreement to lease is stamped with the <i>ad valorem</i> stamp required for a lease and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed two rupees.

**Exemption:** Lease, executed in the case of cultivator and for the purpose of cultivation and for the purpose of

cultivation (including a lease of trees for the production of food or drink) without the payment or, delivery of any line or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

In this exemption a lease for the purpose of cultivation shall include a lease of lands for cultivation together with a homestead or tank.

**Explanation:** When lease undertakes to pay any recurring charge, such as Government revenue, landlords share of ceases, or the owner's share of municipal rates of taxes, which is by law recoverable from the lessor, the amounts so agreed to be paid by the lease shall be deemed to be part of the rent.

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| 36. | LEDER OF ALLOTMENT OF SHARES, company, or in respect of any loan to be raised by any company or proposed company.  | Rs.2.00   |
| 37. | LEDER OF CREDIT any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn. LEADER OF GUARANTEE. See AGREEMENT (No. 5).  | Re 1  |
| 38. | LEDER OF LICENCE, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.  | Rs. 50.00   |
| 39. | MEMORANDUM OF ASSOCIATION OF A COMPANY<br>(a) if accompanied by articles of association under section 26 of the Companies Act, 1956;<br>(b) if not so accompanied<br>(i) where the nominal share capital does exceed one lakh of rupees;   | Rs. 200.00<br>Rs. 500.00<br>Rs. 800.00  |
| 40. | MORTGAGE-DEED, not being (AN AGREEMENT RELATING TO DEPOSIT OF TITLE. DEED, PAWN OR PLEDGE (No. 6), BOTIOMRY BOND {No. 16}, MORTGAGE OF A CROP {No. 41} RESPONDENTIA BOND {No. 56}, OR SECURITY BOND (No. 57) [(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given.<br>(i) where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs 1000<br>(ii) where it exceed Rs 1000<br>(b) when possession is not given or agreed to be given as aforesaid; | Rs 10<br>1%]<br>The same duty as a Bond (No.15) for the amount secured by such deed002E |
- Explanation:** A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this Article.  
(c) when a collateral or auxiliary or additional or

substituted security, or by way of further assurance by the above mentioned purpose where the principal or primary security is duly stamped

- (i) for every sum secured not exceeding Rs. 1000 Rs.5.00
- (ii) and for every Rs. 1000 or part there of secured in excess Rs. 1000. Rs. 5.00

**Exemptions:** (1) Instrument, executed by persons taking advances under the lands Improvement Loans Act, 1883 (10 of 1883) or the Agriculturists Loan Act, 1884 (12 of 1884) or by their sureties as security for the repayment of such advance.

(2) Letter of hypothecation accompanying a bill of exchange.

- 41. MORTGAGE OF A CROP, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage-
  - (a) when the loan is repayable not more than three months from the date of the instrument
    - (i) for every sum secured not exceeding Rs. 200; Rs. 1.00
    - (ii) and for every Rs. 200 or part thereof secured in excess of Rs. 200. Rs. 2.00
  - (b) When the loan is repayable more than three months, but not more than eighteen months for the date of the instrument.
    - (i) for every sum secured not exceeding Rs.100 Rs. 2.00
    - (ii) and for every Rs. 100 or part thereof secured in excess of Rs. 100. Rs. 2.00
- 42. NOTARIAL ACT that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a Protest (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public. See also Protest of Bill or Note (No. 50) Rs. 10.00
- 43. NOTE OF MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale on account of, such principal-
  - (a) of any goods exceeding in value Re. 20 Rs. 1.00

	(b) of any stock or marketable security exceeding in value twenty rupees.	Rs.2 for every Rs. 5,000 or part thereof of the value of the stock as security subject to a maximum of forty rupees.
44.	NOTE OF PROTEST by the Master of a Ship See also Protest by the Master of a Ship. (No. 51 ) Order for the payment of Money See Bill of Exchange (No. 13)	Rs. 5
45.	PARTITION - Instrument of (as defined by Section 2(15);	The same duty as a Bond (No. 15) for the amount of the value of the separated shares or shares of the property. N.B. : The largest share remaining after the property is partitioned (or, if there are two or more shares of equal value and not smaller than any of the other share, then one



		of such equal shares) shall be deemed to be that from which the other shares are s
		(a) when an instrument of partition containing an agreement to divide property in severally is executed and partition is effected in pursuance of such agreement the duty chargeable upon the instrument affecting such partition shall be reduced by the amount of duty paid in respect of first instrument but shall not be less than four rupees.
		(b) where land is held on revenue settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue.
		(c) where a final order for effecting a partition passed by an Revenue authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed rupees four
46.	PARTNERSHIP	
	(A)- INSTRUMENT OF-	
	(a) where the capital of the partnership does not exceed Rs. 1,000	The same duty as (Bond No. 15).
	(b) in any other case	
	(B)- Dissolution of- Pawn or Pledge - See Agreement relating to deposit of Title deeds Pawn or Pledge (No. 6).	Rs.50.00
47.	POLICY OF INSURANCE.-	
	A-SEA INSURANCE (See section 7)	If drawn singly if drawn in duplicate for each part.
	(1) for or upon any voyage- (i) where the premium or consideration does not exceed the rate of one-eights per centum of, the amount insured by the policy;	

	(ii) in any other case, in respect of every full sum of one thousand live hundred rupees and also any fractional part of one thousand five hundred rupees insured by the policy;	5 Paise	5 Paise
	(2) for time-		
	(i) in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy-		
	(ii) where the insurance shall be made for any time not exceeding six months;	Ten paise	five paise
	(iii) where the insurance shall be made for any time exceeding six months and not exceeding twelve months.	Ten paise	five paise
	<b>B.- FIRE-INSURANCE AND OTHER CLASSES OF INSURANCE, NOT ELSEWHERE INCLUDED IN THIS ARTICLE, COVERING GOODS, MERCHANDISE, PERSONAL EFFECTS, (BOPS AND OTHER PROPERTY AGAINST LOSS OR DAMAGE.</b>		
	(1) in respect of an original policy	Twenty five paise	
	(i) when the sum insured does not exceed Rs. 5,000;	Fifty paise	
	(ii) in any other case; and		
	(2) in respect of each receipt for any payment of a premium on any renewal of an original policy.	One-half of the duty payable in respect of the original policy in addition to the amount, if any chargeable under No. 53.	
	<b>C. - ACCIDENT AND SICKNESS INSURANCE-</b>		
	(a) against railway accident, valid for a single Journey only.	Five paise	
	<b>Exemption</b> When issued to a passenger traveling by the intermediate or the third class in any railway;		
	(b) in any other case-for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs.1 ,000, and also where such amount exceeds Rs. 1,000 for every Bs. 1 ,000 or part thereof.	Ten paise provided that, in case of a policy of insurance against death by 'accident when the annual premium payable does not exceed (Rs. 2.50) per Rs. 1000, the duty on such instrument shall be five paise for every Rs. 1 ,000 or part thereof the maximum amount which may become payable under it.	

	CC- INSURANCE BY WAY OF INDEMNITY against liability to pay damages on account of accident to workmen employed by or under the insurer or against liability to pay compensation under the Workmen's Compensation Act, 1923 (8 of 1923), for every Rs.100 or part thereof payable as premium.	five paise.
	D.- LIFE INSURANCE[OR GROUP INSURANCE OR OTHER INSURANCE] NOT SPECIFICALLY PROVIDED FOR, except such a RE-INSURANCE, as is described in Division E of this article.	If drawn singly if drawn in duplicate for each part.
	Article (i) for every sum insured not exceeding Rs. 250;	Ten paise      Five paise
	(ii) for every sum insured exceeding Rs. 250 but not exceeding Rs. 500;	Ten paise      Five paise
	(iii) for every sum insured exceeding Rs. 500 but not exceeding Rs. 1,000 and also for every Rs. 1,000 or part thereof in excess of Rs. 1,000.	Twenty paise Ten paise
		N.B. If a policy of group insurance is renewed or otherwise modified whereby the sum insured exceeds the sum previously insured on which stamp-duty has been paid, the proper stamp must be borne on the excess sum so insured.)
	<b>Exemption:</b> Policies of life-insurance granted by the Director General of Post Offices in accordance with rules for Postal life insurance issued under the authority of the Central Government.	
	E.- RE-INSURANCE BY AN INSURANCE COMPANY which has granted in a POLICY [of the nature specified Division A or Division B of this Article, with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.	One quarter of the duty payable in respect of the original insurance but not less than five paise or more than fifty paise: Provided that if the total amount of duty payable is not a multiple of five paise, the total amount shall be rounded off to the next higher multiple of five paise.
	General Exemption Letter of cover or engagement to issue a policy of insurance:	
	Provided that, unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable there under, nor shall it be available for any purpose, except to the compel the delivery of the policy therein mentioned.	
48.	POWER OF ATTORNEY (as defined by Section 2(21) not being a Proxy (No. 52).	

	(a) when executed for the sole purpose of procuring the registration one or more documents in relation to a single transaction or for admitting execution of one or more such documents;	Rs.20.00
	(b) when required in suits or proceedings under the Presidency Small Cause Courts Act,1882 (15 of 1882)	Rs. 20.00
	(c) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (a);	Rs. 20.00
	(d) when authorizing more than five persons to act jointly and severally in more than one transaction or generally;	Rs. 20.00
	(e) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;	Rs. 20.00
	(f) when given for consideration and authorizing the attorney to sell any immovable property;	The same duty as a Conveyance (No. 23) for the amount of the consideration.
	(g) in any other case	
	<b>Explanation</b> - For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.	Rs.20.00
	N.B.- The term 'registration' includes every operation incidental to registration under the Registration Act, 1908 (16 of 1908).	
49.	PROMISSORY NOTE [as defined by section 2(22)]-	
	(a) when payable on demand	
	(i) when the amount or value does not exceed Rs. 250;	5 paise
	(ii) when the amount or value exceeds Rs. 250 but does not exceed Rs. 1,000 ;	10 paise
	(iii) in any other case.	15 paise
	(b) when payable otherwise than on demand.	The same duty as a Bill of Exchange (No. 13) for the same amount payable otherwise than on demand.]
50.	PROTEST OF BILL OR NOTE, that is to say, any	Rs. 5.00

	declaration in writing made by a Notary Public, or other person lawfully acting as such attesting the dishonor of a Bill of Exchange or promissory note.	
51.	PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses of the calculation of averages and every declaration in writing made by him against the charterers of the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.	Rs. 5.00
	See also Note of Protest by the Master of Ship (No. 44).	
52.	PROXY empowering any person to vote at any one election of the members of a district or a local board or of a district or local board or of a body or municipal commissioners, or at any one meeting or (a) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferable, (b) a local authority, or (c) proprietors, members or contributors to the funds of any institution.	Fifteen paise
53.	RECEIPT [as defined by section 2(23)] for any money or other Property the amount or value of which exceeds five thousand rupees.]	[One rupee]
	Exemptions <b>Receipt-</b>	
	(a) endorsed on or contained in any instrument duly stamped [or any instrument exempted] under the proviso to section 3 (instruments executed on behalf of the Government) (or any cheque or bill of exchange payable on demand) acknowledging the receipt of the consideration money. Interest or annuity or other periodical payment thereby secured;	
	(b) for any payment of money without consideration;	
	(c) for any payment of rent by a cultivator on account of land assessed to Government revenue, or [in the States of Madras, Bombay and Andhra] (as they existed immediately before the 1st November, 1956) or Inam lands;	
	(d) for pay or allowances by non-commissioned [or petty] officer, soldiers, [sailors] or [airmen] of [Indian military, [naval] or air forces], when serving in such capacity, or by mounted police constables;	
	(e) given by holders of family certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned for petty] officer, [soldier, [sailor or airman], of [any of the said forces], and serving in such capacity;	
	(f) for pensions or allowances by person, receiving such pensions or allowances in respect of their service as such non commissioned [or petty] officers, [soldiers,	

	[sailors] or airmen], and not serving the Government in any other capacity;	
	(g) given by a headman or lambardar for land revenue or taxes collected by him;	
	(h) given for money or securities for money deposited in the hands of any banker to be accounted for:	
	Provided that the same is not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for.	
	Provided also that this exemption shall not extend to a receipt or acknowledgement for any sum paid or deposited /or upon a letter of allotment of a share, or in respect of a call upon any semipro share of, or any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security.	The same duty as a Bond (No. 15) for the amount secured. Rs.30.00
54.	<b>RECONVEYANCE OF MORTGAGED PROPERTY.</b>	
	(a) if the consideration for which the property does not exceed Rs. 1,000;	The same duty as a conveyance (No. 23) for the amount of such consideration as set forth in the Reconveyance.
	(b) in any other case Rs.60.00	Rs.60.00
55.	<b>RELEASE</b> , that is to say, any instrument not being such a release as is provided for by section 23A whereby a person renounces a claim upon another person or against any specified property	
	(a) if the amount or value of the claim does not exceed Rs 1, 000	The same duty as a Bond(No 15) for such amount or value as set forth in the release.
	(b) in any other case Rs.30.00	Rs. 30.00
56.	<b>RESPONDENTIA BOND</b> , that is to say, any instrument securing loan on the cargo laden bond (No. 15) or to be laden on board a ship and a making the amount of the repayment contingent on the arrival of the loan secured. cargo at the port of destination.	The same duty as a bond {No. 15) for the amount f the loan secured
	<b>REVOCATION OF ANY TRUST OB SETILEMENT</b> See Settlement {No. 58); Trust (No. 64)	
57.	<b>SECURITY BOND OR MORTGAGE DEED</b> , executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof or executed by a surety to secure the due performance of a contract-	
	(a) when the amount secured does not exceed Rs 1000.	The same duty as a Bond(No 15) for the amount secured.
	(b) in any other case	Rs 30.00
	<b>Exemptions:</b> Bond or other instrument, when executed-	
	(a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act;	

	(b) by any person or the; purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall	
	(c) under No. 34 of the rules made by the State Government -under section 70 of the Bombay Irrigation Act, 1879;	Rs.30.00
	(d) executed by persons taking advances under the Land Improvement Loans Act, 1883 (19 of 1883), or the Agriculturist' Loan Act, 1884 (12 of 1884), or by their sureties, as security for the repayment of such advances;	
	(e) executed by officers of the Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.	
58.	SETILEMENT	
	A – INSTRUMENT OF (including a deed of dower)	The same duty as a conveyance (No.23) or a sum equal to the amount or value of the property settled as set forth in such settlement. Provided that where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed the duty on such instrument shall not exceed Rs.4.00.
	<b>Exemption:</b> Deed of dower executed on the occasion of a marriage between Muhammandans	
	B - REVOCATION OF – See also Trust (No. 64)	The same duty as a Conveyance {No.23} for a sum equal to the amount or value of the property concerned, as set forth in the instrument of revocation, but not exceeding Rs.50/-. Provided
59.	SHARE WARRANTS, to bearer issued under the Company's Act, 1956(Act 1 of 1956) section 114, to have effect only upon payment, as composition for the duty, to the collector of stamp revenue of-	One and a half times duty payable on a Conveyance (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant.
	{a) one and a half per centum of the whole subscribed capital of the company, or	
	(b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital one and a half per centum of the additional capital so issued.	
	Script. See CERTIFICATE (No. 19)	
60.	SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel.	Rs. 2.00
61.	SURRENDER OF LEASE	

	(a) when the duty with which the lease is chargeable does not exceed five rupees.	The duty with which such lease is chargeable.
	{b) in any other case	Rs.30.00
	Exemption: Surrender of lease, when such lease is exempted from duty.	
62.	TRANSFER {whether with or without consideration)	
	[(a) of shares in an incorporated company or other body corporate;	25 paise for every hundred rupees or part thereof of the value of the share.
	{b) of debentures, being marketable Securities, whether the debenture is liable to duty or not, except debentures provided for by section 8;	One-half of the duty payable on a conveyance {No. 23) for a consideration equal to the face amount of the debentures.
	{c) of any interest secured by a bond, mortgage-deed or policy of insurance,	
	(i) if the duty on such bond, mortgage deed or policy does not exceed live rupees;	The duty with which such bond, mortgage-deed or policy of insurance is chargeable.
	{ii) in any other case	Five rupees.
	(d) of any property under the Administrator General's 1874 {2 of 1874). section 31;	Ten rupees.
	{e) of any trust-property without consideration from one trustee to another trustee or from a trustee to beneficiary	Five rupees or such smaller amount as may be chargeable under clauses {a) to (c) of this Article.
	<b>Exemptions</b> Transfer by endorsement-	
	(a) of a bill of exchange, cheque or promissory note;	
	(b) of a bill of lading, delivery order, warrant for goods, or other merchantile document of title to goods;	
	(c) of a policy of insurance;	
	(d) of securities of the Central Government.	
63.	TRANSFER OF LEASE by way of assignment and not by way of under-lease	The same duty as a Conveyance {No. 23) for a consideration equal to the amount of the consideration for the transfer.
	<b>Exemption:</b> Transfer of any lease exempt from duty.	
64.	TRUST-	
	(A)- Declaration of or concerning, any property when made by any writing not being a WILL.	The same duty as a Bond (No.15) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding Rs. 50.
	(B) - Revocation of, or concerning, any property when made by any instrument other than a WILL. not be less than a specified sum per mensem;	The same duty as a Bond {No. 15) for a sum equal to the amount or value of the property concerned as set forth in the
	See also Settlement (No. 58) Valuation See Appraisement	Rs. 3.00



	(No. 8) Vakil See Entry as a Vakil (No. 30)	
65.	Warrant for goods, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be].	Rs. 3.00

[Vide Arunachal Pradesh 5 of 2007, s. 2]

**Amendment of Schedule-I.**—In Schedule I of the Indian Stamp Act, 1899 (Act No. 2 of 1899) (in its application to the State of Arunachal Pradesh) Act 2007, for item no. 40, in sub-item (a), the following shall be substituted, namely:--

“When possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given.

(i) Where the amount or value of the consideration for such conveyance as set forth therein does not exceed ₹ 1, 000	₹ 10
(ii) Where it exceeds ₹ 1, 000	1 %.

[Vide Arunachal Pradesh Act 16 of 2018, s. 2]

### Uttaranchal

**Amendment of 2 (Schedule 1-B of Act No. II of 1899.**—In (schedule 1-B) of the Indian Stamp Act, 1899:--

(a) In Article 35 (Lease)-

(i) in Clause (a) for sub-clause (VI), (VII), and (VIII), the following clause shall be substituted, namely:--

“(VI) Where the lease purports to be for a term exceeding thirty years or in perpetuity or does not purpose to be for any definite term.	The same duty as a Conveyance (No. 23 clause (a)), for a consideration equal the market value of property which is the subject of the lease.”
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(iii) for clause (b) and (c), the following clause shall be substituted, namely:--

(b) Where the lease is granted for a fine or premium or for money advanced and Where no rent is reserved:-

(i) Where the lease purport to be for a term not exceeding thirty years;	The same duty as a Conveyance (No. 23 Clause (a)), for a consideration equal to amount or the value of such fine or premium or advance as setforth in the lease.
(ii) Where I lease purports to be for a term exceeding thirty years;	The same duty as a conveyance (No. 23 Clause (a)),for a consideration equal to the market value of property which is the subject of the lease.

(c) Where the lease is granted for a fine or premium or for money advanced in additional to the rent reserved:-

(i) Where the lease purports to be for a term not exceeding thirty years;	The same duty as Conveyance (No. 23 Clause (a)), for a consideration equal to the amount or value of such fine or premium or advance as setforth in the
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	lease, in addition to be duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered. Provided that in a case when an agreement to lease is stamped with the agreement to lease is stamped with the <i>ad-valorem</i> stamp required for lease, and a lease in pursuance of such an agreement is subsequently executed, the duty on such lease shall not exceed Fifty Rupees.
(iv) Where the lease purports to be for a term exceeding thirty years;	The same duty as Conveyance (No. 23 Clause (a)), for a consideration equal the market value of property, which is the subject of the lease.
(v) Explanation (5) shall be omitted.	

[Vide Uttaranchal Act 14 of 2002, s. 2]

### Uttar Pradesh

**Amendment of Schedule 1-B.**— In Schedule I-B of the principal Act —

(a) in Article 15 (Bond), in the-column relating to the "Proper Stamp Duty", for the words set out in Column I of the table below, the words set out respectively against them in Column 2 of the table below, shall be substituted :—

COLUMN 1 (Existing words)	COLUMN 2 (Words to be substituted)
Forty-five paise	Fifty paise.
One rupee	Two rupees.
Three rupees and seventy-five paise	Four rupees and twenty-five paise.
Seven rupees and fifty paise	Eight rupees and fifty paise.
Eleven rupees and twenty five paise	Twelve rupees and seventy five paise
Fifteen rupees	Seventeen rupees
Eighteen rupees and seventy-five paise	Twenty-one rupees and twenty five paise
Twenty-two rupees and fifty paise	Twenty-five rupees and fifty paise
Twenty-six rupees and twenty five paise.	Twenty-nine rupees and seventy-five paise
Thirty rupees	Thirty-four rupees
Thirty three rupees and seventy five paise	Thirty-eight rupees and twenty five paise.
Thirty-seven rupees and fifty paise	Forty-two rupees and fifty paise.
Eighteen rupees and seventy-five paise	Twenty-one rupees and twenty five paise

(b) in Article 23 (Conveyance), in the column relating to "Proper Stamp Duty", for the-figures set out in Column 1 of the table below, the figures set out respectively against them in Column 2 of the table below, shall be substituted :—

COLUMN 1 (Existing figures)	COLUMN 2 ( figures to be substituted)
Rs. P.	Rs. P.
2 00	4 00

7 50	8 50
15 00	17 00
22 50	25 50
30 00	34 00
37 50	42 50
45 00	51 00
52 50	59 50
60 00	68 00
67 50	76 50
75 00	85 00
37 50	42 50

(c) in Article 48 in clause (f), for the words "in any other case" the following words shall be substituted,—

"When authorizing more than ten persons to act jointly and severally in more than one transaction or generally,"

[Vide Uttar Pradesh Act 6 of 1980, s. 11]

**Amendment of Schedule 1-B of Act no. II of 1899.**— In Schedule I-B of Indian Stamp Act, 1899, —

(a) in Article 17-A, in the column relating to "Proper Stamp Duty" for the words "Two hundred and fifty rupees" the words "Five hundred rupees" shall be substituted.

(b) in Article 17-B, in the column relating to "Proper Stamp Duty" for the words "Five hundred rupees" the words "Two thousand rupees" shall be substituted.

(c) in Article 35 (Lease), —

(i) in clause (a), for sub-clauses (vi), (vii) and (viii) the following clause shall be substituted, namely :—

“(vi) Where the lease purports to be for a term exceeding thirty years or in perpetuity or does not purport to be for any definite term.	The same duty as a Conveyance [No. 23 clause (a) ] for a consideration equal to the market value of the property which is the subject of the lease.”
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(ii) in clause (b) and (c) the following clauses shall be substituted, namely :—

“(b) Where the lease so granted for a fine or premium of for money advanced and where no rent is reserved, —

(i) Where the lease purports to be for a term not exceeding thirty years ;	The same duty as a Conveyance [No. 23 clause (a)] for a consideration equal to the amount or value of such fine or premium
--	--

	or advance as set forth in the lease.
(ii) Where the lease purports to be for a term exceeding thirty years ;	The same duty as a Conveyance [No. 23 clause (a)] for a consideration equal to the market value of the property which is subject of the lease.
(c) Where the lease is granted for a fine or premium of for money advanced in addition to rent is reserved, —	
(i) Where the lease purports to be for a term not exceeding thirty years ;	The same duty as a Conveyance [No. 23 clause (a)] for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered:
	Provided that in a case when an agreement to lease is stamped with the advalorem stamp required for lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed fifty rupees.
(ii) Where the lease purports to be for term exceeding thirty years ;	The same duty as a Conveyance [No. 23 clause (a)] for a consideration equal to the market value of the property which is subject of the lease.”
(iii) Explanation (5) shall be omitted.	

[Vide Uttar Pradesh s. 9 of 2001, s. 2]

**In Schedule I-B to the principal Act:—**

(a) in Article 5, in clause (c). in the column relating to the proper stamp duty, for the words "Six rupees" the words "One hundred rupees" shall be *substituted* ;

(b) in Article 15, in the column relating to proper stamp duty, for the words set out in column below, the words set out against them in column 2 below shall be *substituted*, namely :—

COLUMN 1	COLUMN 2
One rupee and fifty paise	Two rupees
Three rupees	Four rupees
Five rupees and fifty paise	Six rupees and twenty-five paise
Eleven rupees	Twelve rupees and fifty paise
Sixteen rupees and fifty paise	Eighteen rupees and seventy-five paise

Twenty-two rupees	Twenty-five rupees
Twenty-seven rupees and fifty paise	Thirty-one rupees and twenty-five paise
Thirty-three rupees	Thirty-seven rupees and fifty paise
Thirty-eight rupees and fifty paise	Forty-three rupees and seventy-five paise
Forty-four rupees	Fifty rupees
Forty-nine rupees and fifty paise	Fifty-six rupees and twenty-five paise
Fifty-five rupees	Sixty-two rupees and fifty paise
Twenty-seven rupees and fifty paise	Thirty-one rupees and twenty-five paise

(c) in Article 25 —

(i) in in clause (a), in the column relating to the description of instrument, for the words "five rupees" the words "fifty rupees" shall be substituted ;

(ii) in clause (b), in the column relating to the proper stamp duty, for the words "Five rupees" the words "fifty rupees" shall be substituted.

(d) in Article 35—

(i) in clause (a), in sub-clauses (ii), (iii), (iv), (v), (vi) and (vii) in the column relating to proper stamp duty, for the existing entries, the following entries shall be substituted, namely :—

in sub-clause (ii)	"The same duty as a conveyance (no. 23), for a consideration equal to three times the amount or value of the average annual rent reserved."
in sub-clause (iii)	"The same duty as a conveyance (no. 23), for a consideration equal to four times the amount or value of the average annual rent reserved."
in sub-clause (iv)	"The same duty as a conveyance (no. 23), for a consideration equal to five times the amount or value or the average annual rent reserved"
In sub-clause (v)	"The same duty as a conveyance (no. 23) for a consideration equal to six times the amount or value or the average annual rent reserved."
in sub-clause (vi)	"The same duty as a conveyance (no. 23), for a consideration equal to ten times the amount or value of the average annual rent reserved."
in sub-clause (vii)	"The same duty as a Conveyance (no. 23), for a consideration equal to one-third of the whole amount of rent which would be paid or delivered in respect of the first fifty years of the lease."

(ii) after explanation (3), the following explanation shall be *inserted*, namely:—

"(4) The aggregate amount at which tolls are let, whether payable in lump sum or installments shall be deemed to be premium for the purposes of this Article."

(e) in Article 48, after clause (e), the following clause shall be inserted, namely :—

"(ee) When irrevocable authority is given to the attorney to sell immovable property.---The same duty as a conveyance (no. 23) on the market value of the property forming subject of such authority".

[Vide Uttar Pradesh Act 11 of 1992, s. 5]

**Amendment of Schedule I-B.**—In Schedule I-B to the principal Act, —

(a) in Article 8, in clause (b), in the second column for the words “Thirty-seven rupees and fifty paise” the words and figures “the same duty as a Bond (no. 15) for Rs. 1,000” shall be *substituted* ;

(b) in Article 12, in clause (c), in the second column, for the words "Thirty-seven rupees and fifty paise" the words and figures "The same duty as a Bond (no. 15) for Ra. 1,000" shall be substituted ;

(c) for Article 18, the following Article shall be substituted column-wise as indicated below :—

In the column pertaining to description	In the column pertaining to proper of instrument stamp duty
“18. Certificate of sale (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a court or by an officer, authority or body empowered under any law for the time being in force to sell such property by public auction and to grant such Certificate.”	“The same duty as a conveyance (no. 23), for a consideration equal to the amount of the purchase money only.”
(d) In Article 46, —	
(i) in Part A, in clause (b), in the second column, for the words "One hundred and fifty rupees" the words and figures "The same duty as a Bond (no. 15) for Rs.4,000" shall be <i>substituted</i> ;	
(ii) in Part B, in the second column, for the words "Thirty-seven rupees and fifty paise" the words and figures "The same duty as a Bond (no. 15) for Rs. 1,000" shall be 'substituted	
(e) in Article 54, in clause (b), in the second column, for the words "Seventy-five rupees" the words and figures "The same duty as a conveyance (no. 23) for Rs. 1,000" shall be substituted	
(f) in Article 55, in clause (b), in the second column, for the words, "One hundred rupees" the words and figures "The same duty as a Bond (no. 15) for Rs. 3,000" shall be <i>substituted</i> ;	
(g) in Article 57, in clause (b), in the second column, for the words "Thirty-seven rupees and seventy-five paise" the words and figures "The same duty as a Bond (no. 15) for Rs. 1,000" shall be <i>substituted</i> ;	
(h), in Article 61 —	
(i) in clause (a), in the first column, for the words "Thirty-seven rupees and seventy-five paise" the words and figures "the duty chargeable on a conveyance for a consideration of Rs.500" Shall be <i>substituted</i> ;	
(ii) in clause (b), in the second column, (ii) for the words, "Thirty-seven rupees and seventy-five paise" the words and figures "The same duty as a conveyance (no. 23) for a consideration of Rs. 500" shall be <i>substituted</i> .	

(i) in Article 64, in Item B, in the second column, for the words "Seventy-five rupees" the words and figures "the duty payable on a Bond (no. 15) for Rs. 2,000" shall be substituted

[Vide Uttar Pradesh Act 19 of 1981, s. 4]

**Amendment of Article 1 of Schedule I-B to Act no. 2 of 1899.**— In Schedule I-B to the Indian Stamp Act, 1899, hereinafter referred to as the said Schedule, in Article 1, in the second column for the existing entry the following entry shall be substituted, namely :—

"Fifty Paise."

[Vide Uttar Pradesh Act 19 of 1982, s. 2]

**Amendment of Article 2.**— In the said Schedule, in Article 2, in the second column, for the existing entry, the following entry shall be substituted, namely :—

"Subject to a maximum of two hundred rupees, the same duty as on a Bond (No. 15)."

[Vide Uttar Pradesh Act 19 of 1982, s. 3]

**Amendment of Article 3.**—In the said Schedule, in Article 3, in the second column, for the words "fifty rupees" the words "Seventy five rupees" shall be *substituted*.

[Vide Uttar Pradesh Act 19 of 1982, s. 4]

**Amendment of Article 4.**—In the said Schedule, in Article 4, in the second column, for the words "Four rupees and fifty paise" the words "Five rupees" shall be *substituted*.

[Vide Uttar Pradesh Act 19 of 1982, s. 5]

**Amendment of Article 5.**— In the said Schedule, in Article 5, in clause (c), in the second column, for the words "Five rupees" the words "Six rupees" shall be *substituted*.

[Vide Uttar Pradesh Act 19 of 1982, s. 6]

**Amendment of Article 6.**—In the said Schedule, in Article 6, in clause (2), in sub-section (a), in the second column, for the figures set out in Column 1 below, the figures set out in Column 2 below, shall be *substituted* :—

Column 1	Column 2
Rs. P.	Rs. P.
1 00	1 50
2 00	3 00
3 00	4 50
4 00	6 00
5 00	7 50
6 00	9 00
8 00	12 00
12 50	18 75
25 00	37 50
37 50	56 25

50 00	75 00
75 00	112 50
100 00	150 00
125 00	187 50
150 00	225 00
50 00	75 000

[Vide Uttar Pradesh Act 19 of 1982, s. 7]

**Amendment of Article 7.**— In the said Schedule, in Article 7:-

(a) in clause (a), in the second column, for the existing entry the following entry shall be substituted, namely :-

"Fifty rupees".

(b) in clause (b), in the second column, for the existing entry the following entry shall be substituted, namely:-

"One hundred .rupees."

[Vide Uttar Pradesh Act 19 of 1982, s. 8]

**Amendment of Article 10.**— In the said Schedule, in Article 10, in the second column, for the existing entry the following entry shall be substituted, namely :-

"Three hundred rupees."

[Vide Uttar Pradesh Act 19 of 1982, s. 9]

**Amendment of Article 11.**— In the said Schedule, in Article 11, in the second column, for the exiting entry, the following entry shall be substituted, namely:-

"Four hundred rupees."

[Vide Uttar Pradesh Act 19 of 1982, s. 10]

**Amendment of Article 17.**—In the said Schedule, in Article 17 in the second column, for the exiting entry, the following entry shall be substituted, namely :

"Twenty-five rupees."

[Vide Uttar Pradesh Act 19 of 1982, s. 11]

**Amendment of Article 19.**—In the Said Schedule, in Article 19, in the second column, for the exiting entry the following entry shall be substituted, namely:-

"Fifty paise"

[Vide Uttar Pradesh Act 19 of 1982, s. 12]

**Amendment of Article 20.**—In the Said Schedule, in Article 20, in the second column, for the exiting entry the following entry shall be substituted, namely:-

"Six rupees"

[Vide Uttar Pradesh Act 19 of 1982, s. 13]

**Amendment of Article 22.**—In the Said Schedule, in Article 22, in the second column, for the exiting entry the following entry shall be substituted, namely:-

"Fifty rupees"

[Vide Uttar Pradesh Act 19 of 1982, s. 14]



**Amendment of Article 26.**—In the Said Schedule, in Article 26, in the second column, for the exiting entry the following entry shall be substituted, namely:-

"Subject to a maximum of one hundred fifty rupees, the same duty as on a Bond (no. 15)."

[*Vide* Uttar Pradesh Act 19 of 1982, s. 15]

**Amendment of Article 28.**—In the Said Schedule, in Article 28, in the second column, for the exiting entry the following entry shall be substituted, namely:-

"Fifty paise."

[*Vide* Uttar Pradesh Act 19 of 1982, s. 16]

**Amendment of Article 29.**—In the Said Schedule, in Article 29, in the second column, for the exiting entry the following entry shall be substituted, namely:-

"Twenty-five rupees"

[*Vide* Uttar Pradesh Act 19 of 1982, s. 17]

**Amendment of Article 34-A.**—In the Said Schedule, in Article 34-A, in the second column, for the words "Five rupees" the words "six rupees" shall be substituted.

[*Vide* Uttar Pradesh Act 19 of 1982, s. 18]

**Amendment of Article 36.**— In the Said Schedule, in Article 36, in the second column, for the exiting entry the following entry shall be substituted, namely:-

"Fifty paise."

[*Vide* Uttar Pradesh Act 19 of 1982, s. 19]

**Amendment of Article 39.**—In the Said Schedule, in Article 39, in the second column, for the words "one hundred rupees" the words "Two hundred rupees" shall be substituted and for the words "Three hundred and twenty-five rupees" the words "Five hundred rupees" shall be substituted.

[*Vide* Uttar Pradesh Act 19 of 1982, s. 20]

**Amendment of Article 43.**— In the Said Schedule, in Article 43, —

(a) in clause (a), in the second column for the existing entry, the following entry shall be substituted, namely :

"One rupee."

(b) in clause (b), in the second column, for the existing entry, the following entry shall be substituted, namely:—

"Subject to a maximum of seventy-five rupees; one rupee for every, Rs. 10,000 or part thereof of the value of the stock or security."

[*Vide* Uttar Pradesh Act 19 of 1982, s. 21]

**Amendment of Article 44.**— In the said Schedule, in Article 44, in the second column; for the existing entry, the following entry shall be substituted, namely:—

"Three rupees."

[*Vide* Uttar Pradesh Act 19 of 1982, s. 22]

**Amendment of Article 48.**—In the said Schedule, in Article 48, —

(a) in clause (a), in the second column, for the words "Two rupees and fifty paise" the words "Three rupees" shall be substituted ;

(b) in clause (b), in the second column, for the words "Five rupees" the words "Six rupees" shall be substituted ;

(c) in clause (c), in the second column, for the words "Twenty rupees" the words "Twenty-four rupees" shall be substituted;

(c) in clause (c), in the second column, for the words "Twenty rupees" the words "Twenty-four rupees" shall be substituted;

(e) in clause (f), in the second column, for the words "Five rupees" the words "Six rupees" shall be substituted.

[*Vide* Uttar Pradesh Act 19 of 1982, s. 23]

**Amendment of Article 50.**— In and said Schedule, in Article 50, in the second column, for the existing entry, the following entry shall be substituted, namely:—

"Five rupees."

[*Vide* Uttar Pradesh Act 19 of 1982, s. 24]

**Amendment of Article 51.**— In the said Schedule, in Article 51, in the second column, for the existing entry, the following entry shall be substituted, namely:—

"Five rupees."

[*Vide* Uttar Pradesh Act 19 of 1982, s. 25]

**Amendment of Article 58.**— In the said Schedule, in Article 58 in item B, in the second column, for the existing entry, the following entry shall be substituted, namely:—

"The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned, but not exceeding fifty rupees."

[*Vide* Uttar Pradesh Act 19 of 1982, s. 26]

**Amendment of Article 60.**—in the said Schedule, in Article 60, in the second column, for the existing entry the following entry shall be substituted, namely:—

"Fifty paise."

[*Vide* Uttar Pradesh Act 19 of 1982, s. 27]

**Amendment of Article 62.**—In the said Schedule under Article 62:—

(a) in clause (c), in sub-clause (ii), in the second column, for the words "Thirty-seven rupees and seventy-five paise" the words "Seventy-five rupees" shall be substituted ;

(b) in clause (d), in the second column, for the existing entry, the following entry shall be substituted, namely :—

"Sixty-seven rupees and fifty paise" ;

(c) in clause (e), in the second column, for the existing entry, the following entry shall be substituted, namely—

"Thirty-four rupees or such smaller amount as may be chargeable under clauses (b) and (c) of this article."

[*Vide* Uttar Pradesh Act 19 of 1982, s. 28]

**Amendment of Article 64.**— In the said Schedule, in Article 64, in Part A, in clause (b), in the second column, for existing entry, the following entry shall be substituted, namely:—

"On ten thousand rupees, the duty payable under clause (a), and on the remainder, Three rupees for every additional one thousand rupees or part thereof."

[*Vide* Uttar Pradesh Act 19 of 1982, s. 29]

**Amendment of Article 65.**— In the said Schedule, in Article 65, the second column, for the existing entry, the following entry shall be substituted, namely:—

"Three rupees."

[*Vide* Uttar Pradesh Act 19 of 1982, s. 30]

**Amendment of Schedule 1-B to Act no. 2 of 1899.**— In Schedule I-B to the Indian Stamp Act, 1899, hereinafter referred to as the principal Act in Article 5 (Agreement or Memorandum of an Agreement) after clause (b), the following clause shall be *inserted*, namely :—

“(b-1) if relating to the sale of an immovable property where, in part performance of the contract possession is admitted to have been delivered or is agreed to be delivered without executing the conveyance :—	The same duty as on conveyance (No. 23) on one half of the amount of consideration as set forth in the agreement.
Provided that when conveyance in pursuance of such agreement—	
(i) is executed, the duty paid under this clause shall be adjusted towards the total duty payable on the conveyance ;	
(ii) is not executed, the duty paid under this clause in excess of the duty payable under clause (c) shall subject to the rules be refunded without any deduction on an application being made for the purposes not beyond 6 months from the expiration of the period during which conveyance could have been executed in pursuance of the agreement.”	

[Vide Uttar Pradesh Act 22 of 1990, s. 2]

**Amendment of Schedule 1-B.**—In Schedule 1-B of the principal Act —

(1) *for* the existing entry in Column 2 against Article 3, the following entry shall be substituted, namely :—

“Fifty rupees”,

(2) *for* the existing entry in Column 2 against clause (a) of Article 4, the following entry shall be substituted, namely :—

“Two rupees”,

(3) *for* the existing entry in Column 2 against clause (c) of Article 5, the following entry shall be substituted, namely :—

“Five rupees”,

(4) *for* the existing table of rates below sub-clause (a) of clause (2) of Article 6, the following table shall be substituted, namely :—

Description of instrument		Proper stamp duty
		Rs. P.
When the amount of the loan or debt does not exceed Rs. 200	. .	1 00
When It exceeds Rs. 200 but does not exceed Rs. 400	. .	2 00
When it exceeds Rs. 400 but does not exceed Rs. 600	. .	3 00
When It exceeds Rs. 600 but does not exceed Rs. 800	. .	4 00

When It exceeds Rs. 800 but does not exceed Rs. 1,000	. .	5 00
When It exceeds Rs. 1,000 but does not exceed Rs. 1,200	. .	6 00
When It exceeds Rs. 1,200 but does not exceed Rs. 1,600	. .	8 00
When It exceeds Rs. 1,600 but does not exceed Rs. 2,500	. .	12 50
When It exceeds Rs. 2,500 but does not exceed Rs. 5,000	. .	25 00
When It exceeds Rs. 5,000 but does not exceed Rs. 7,500	. .	37 50
When It exceeds Rs. 7,500 but does not exceed Rs. 10,000	. .	50 00
When It exceeds Rs. 10,000 but does not exceed Rs. 15,000	. .	75 00
When It exceeds Rs. 15,000 but does not exceed Rs. 20,000	. .	100 00
When It exceeds Rs. 20,000 but does not exceed Rs. 25,000	. .	125 00
When It exceeds Rs. 25,000 but does not exceed Rs. 30,000	. .	150 00
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000	. .	50 00

(5) for the existing entry in Column 2 against clause (b) of Article 8, the following entry shall be substituted, namely :—

“Thirty-seven rupees and fifty paise”.

(6) for the existing entry in Column 2 against Article 10, the following entry shall be substituted, namely :—

“Two hundred and twenty five rupees ”.

(7) for the existing entry in Column 2 against clause (c) of Article 12, the following entry shall be substituted, namely :—

“Thirty-seven rupees and fifty paise”.

(8) for the existing table of rates below Article 15, the following table shall be *substituted*, namely :—

Description of instrument		Proper stamp duty
Where the amount or value secured does not exceed Rs. 10		Forty-five paise.
Where it exceeds Rs. 10 but does not exceed Rs. 50		One rupees.
Where it exceeds Rs. 50 but does not exceed Rs. 100		Three rupees and seventy-five paise.

Where it exceeds Rs. 100 but does not exceed Rs. 200		Seven rupees and fifty paise.
Where it exceeds Rs. 200 but does not exceed Rs. 300		Eleven rupees and twenty-five paise.
Where it exceeds Rs. 300 but does not exceed Rs. 400		Fifteen rupees.
Where it exceeds Rs. 400 but does not exceed Rs. 500		Eighteen rupees and seventy-five paise.
Where it exceeds Rs. 500 but does not exceed Rs. 600		Twenty-two rupees, and fifty paise.
Where it exceeds Rs. 600 but does not exceed Rs. 700		Twenty-six rupees and twenty-five paise.
Where it exceeds Rs. 700 but does not exceed Rs. 800		Thirty rupees.
Where it exceeds Rs. 800 but does not exceed Rs. 900		Thirty-three rupee and seventy-five paise.
Where it exceeds Rs. 900 but does not exceed Rs. 1,000		Thirty-seven rupees and fifty paise.
and for every Rs. 500 or part thereof in excess of Rs. 1,000		Eighteen rupees and seventy-five paise.

(9) for the existing table of rates below Article 23, the following table shall be *substituted*, namely :—

Description of instrument		Proper stamp duty
Where the amount or value of the consideration of such conveyance as set forth therein or the market value of the property which is the subject of such conveyance, whichever is greater, does not exceed Rs. 50	.....	Rs. P 2 00
Where it exceeds Rs. 50 but does not exceed Rs. 100	.....	7 50
Where it exceeds Rs. 100 but does not exceed Rs. 200	.....	15 00
Where it exceeds Rs. 200 but does not exceed Rs. 300	.....	22 50
Where it exceeds Rs. 300 but does not exceed Rs. 400	.....	30 00
Where it exceeds Rs. 400 but does not exceed Rs. 500	.....	37 50
Where it exceeds Rs. 500 but does not exceed Rs. 600	.....	45 00
Where it exceeds Rs. 600 but does not exceed Rs. 700	.....	52 50
Where it exceeds Rs. 700 but does not exceed Rs. 800	.....	60 00

Where it exceeds Rs. 800 but does not exceed Rs. 900	.....	67 50
Where it exceeds Rs. 900 but does not exceed Rs. 1,000	.....	75 00
and for every Rs. 500 or part thereof in excess of Rs. 1,000	.....	37 50

(10) for the existing entry in Column 2 against clause (ii) of Article 24 the following entry shall be *substituted*, namely :—

“Three rupees, when the copy or extract is of an agricultural lease or of a mortgage-deed or sale-deed of agricultural land and the value of the subject matter of the original does not exceed one thousand rupees ; in any other case, five rupees.”

(11) for the existing clause (a) in Column I of Article 25, the following clause shall be substituted, namely :—

“(a) if the duty with which the original instrument is chargeable does not exceed five rupees ;”.

(12) for the existing entry in Column 2 against column (b) of Article 25, the following entry shall be *substituted*, namely :—

“Five rupees”.

(13) for the existing clause (a) in Column 1 of Article 34-A, the following clause shall be *substituted*, namely :—

“(a) if the duty with which the original instrument is chargeable does not exceed ten rupees ;”

(14) for the existing entry in column 2 against clause (b) of Article 34-A, the following shall be *substituted*, namely :—

“Five rupees”,

(15) for the proviso below the existing entry in Column 2 against clause (c) of Article 35, the following proviso shall be substituted, namely ;

“Provided that in any case when an agreement to lease is stamped with the ad valorem stamp required for lease, and a lease in pursuance of such agreement is subsequently executed the duty on such lease shall not exceed five rupees.”

(16) for the existing entry in Column 2 against clause (a) of Article 39, the following entry shall be *substituted*, namely :—

“One hundred rupees”.

(17) for the existing entry in Column 2 against clause (b) of Article 39, the following entry shall be *substituted*, namely :—

“Three hundred and twenty-five rupees”.

(18) in Article 45, in Column 2, for the existing clause (a) of the proviso, the following clause shall be *substituted*, namely :—

“(a) When an instrument containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition or upon the instrument recording, by way of declaration or otherwise, the terms of such partition shall be reduced by the amount of duty paid in respect of the first instrument but shall not be less than five rupees ;”

(19) for the existing clause (c) in Column 2 of Article 45, the following clause shall be *substituted*, namely :—

“(c) Where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an Arbitrator directing a partition, is stamped with the stamp required for any instrument of partition, and an instrument of partition, in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed five rupees.”,

(20) for the existing entry in Column 2 against item “A”, sub-item (b) of Article 46, the following entry shall be *substituted*, namely:—

“One hundred and fifty rupees.”,

(21) for the existing entry in Column 2 against Item “B” of Article 46, the following entry shall be *substituted*, namely :—

“Thirty-seven rupees and fifty paise.”,

(22) for the existing table of rates under Article 48, the following table shall be *substituted*, namely :—

Description of instrument	Proper stamp duty
(a) When executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents ;	Two rupees and fifty paise.
(b) When authorizing one person or more to act in a single transaction other than the case mentioned in clause (a) ;	Five rupees.
(c) When authorizing not more than five persons to act jointly and severally in more than one transaction or generally ;	Twenty rupees.
(d) When authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ;	Forty rupees.
(e) When given for consideration and authorizing the attorney to sell any immovable property ;	The same duty as a conveyance (no. 23) of the consideration.
(f) in any other case ;	Five rupees for each person authorized.

(23) for the existing entry in Column 2 against clause (b) of Article 54, the following entry shall be *substituted*, namely :—

“Seventy-five rupees.”

(24) for the existing clause (a) below Article 55, the following clause shall be *substituted*, namely :—

“(a) if the amount or value of the claim does not exceed Rs. 2,500 ;”

(25) for the existing entry in Column 2 against clause (b) of Article 55, the following entry shall be *substituted*, namely :—

“One hundred rupees.”,

(26) for the existing entry in Column 2 against clause (b) of Article 57, the following entry shall be *substituted*, namely :—

“Thirty-seven rupees and seventy-five paise”,

(27) for the existing proviso in Column 2 against Article 58, the following proviso shall be *substituted*, namely :—

“Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed five rupees”,

(28) for the existing clause (a) in Column 1 of article 61, the following clause shall be *substituted*, namely :—

“(a) when the duty with which the lease is chargeable does not exceed thirty-seven rupees and seventy-five paise.”

(29) for the existing entry in Column 2 against clause (b) of Article 61, the following entry shall be *substituted*, namely :—

“Thirty-seven rupees and seventy-five paise”,

(30) for the existing item (i) of clause (c) in Column (1) of Article 62, the following item shall be *substituted*, namely :—

“(i) if the duty on such bond, mortgage-deed or policy does not exceed thirty-seven rupees and seventy-five paise.”

(31) for the existing entry in Column 2 against item (ii) below clause (c) of Article 62, the following entry shall be substituted, namely:—

“Thirty-seven rupees and seventy-five paise ;

Provided that, if by any one instrument the interest secured by several bonds, mortgage-deeds or policies of insurance is transferred the duty payable in respect of such instrument shall be the aggregate of the duties which would have been payable if separate instruments of transfer were executed in respect of each such bond, mortgage deed or policy of insurance.”

(32) for the existing entry in Column 2 against Item “B” of Article 64, the following entry shall be substituted, namely :—

The same duty as a Bond (no. 15) for a sum equal to the amount or value of the property concerned but not exceeding seventy-five rupees.”

[Vide Uttar Pradesh Act 20 of 1974, s. 6]

**Insertion of new Article 38-A.**— In Schedule I-B to the Indian Stamp Act, 1899, after Article 38, the following Article shall be inserted, namely :—

“38-A. Licence relating to arms or ammunitions, that is to say, document evidencing the licence or renewal of licence relating to arms or ammunitions under the provisions of the Arms Act, 1959, —

(A) Licence relating to following arms :—

(i) Revolvers or Pistols	Two thousand rupees
(ii) Rifles	One thousand five hundred rupees
(iii) DBBL Weapons	One thousand rupees
(iv) SBBL Weapons	One thousand rupees
(v) ML Weapons	Two hundred rupees
(B) Licence relating to arms or ammunitions on following Forms as set out in Schedule III to the Arms Rules, 1962 :—	
(i) FORM XI	Ten thousand rupees



(ii) FORM XII	Ten thousand rupees
(iii) FORM XIII	Five thousand rupees
(iv) FORM XIV	Three thousand rupees
(C) Renewal of licence relating to following arms :—	
(i) Revolvers or Pistols	One thousand rupees
(ii) Rifles	Seven hundred fifty rupees
(iii) DBBL Weapons	Five hundred rupees
(iv) SBBL Weapons	Five hundred rupees
(v) ML Weapons	One hundred rupees
(D) Renewal of licence relating to arms or ammunitions on following Forms as set out in Schedule III to the Arms Rules, 1962 :—	
(i) FORM XI	Three thousand rupees
(ii) FORM XII	Three thousand rupees
(iii) FORM XIII	Two thousand rupees
(iv) FORM XIV	One thousand rupees”

[Vide Uttar Pradesh Act 22 of 1998, s. 2]

**Amendment of Article 1 of Schedule 1-B.**— In Schedule 1-B to the principal Act. hereinafter referred to as the said Schedule, in Article 1 (Acknowledgement) in the Column relating to the "description of instrument" for the words "twenty rupees" the words "one thousand rupees", and in the column relating to the "Proper Stamp Duty" for the words "Fifty paise" the words "ten rupees" shall be substituted.

[Vide Uttar Pradesh Act 22 of 1998, s. 11]

**Substitution or Article 4 In the said Schedule, for Article 4 (Affidavit), the following Article shall be substituted, namely :—**

"4 AFFIDAVIT, including an affirmation or Ten rupees declaration in the case of persons by law allowed affirm or declare instead of swearing.

Exemptions

Affidavit or declaration in writing when made—

(a) as a condition of enrolment under the Army Act. 1950. The Air force Act, 1950, or the Navy Act, 1957, or

(b) for the sale purpose of enabling any person to receive any pension or charitable allowance.

[Vide Uttar Pradesh Act 22 of 1998, s. 12]

**Amendment of Article 5.**— In the said Schedule, in Article. 5 (Agreement or Memorandum of an Agreement, —

(a) in clause (a). in the column relating to the "proper stamp duty” for the words "Sixty naye paise" the words "ten rupee". shall be substituted.

(b) in clause (b) in the Column relating to the "proper stamp duty" for the words "forty five rupees, thirty naye paise for every 10,000” the words "One thousand rupees, ten rupees for every Rs. 20,000" shall be substituted.

(c) for the existing clause (b-1), the following clauses shall be Substituted, namely :—

“(b-1) If relating to the sale of an immovable property where possession is not admitted to have been delivered nor is agreed to be delivered Without executing the conveyance :	The same duty as on conveyance [No. 23 clause (a)] on one half of the amount of consideration as set forth in the agreement.”
Provided that when conveyance in pursuance of such agreement is executed. The duty paid under this clause in excess of the duty payable under clause (c) shall be adjusted towards the total duty 'payable on the conveyance.”	
"(b-2) If relating to construction of a building on a land by a person other than the owner or lessee of such land and having a stipulation that after construction, such building shall be held jointly or severally by that other person and the owner or the lessee, as the case may be, of such land or that it shall be sold jointly or severally by them or that a part of it shall be held jointly or severally by them and the remaining paid thereof shall be sold jointly or severally by them.	The same duty as a conveyance (No. 23 clause (a)] for a consideration equal to the amount or value of the land.

*Explanations*— For the purpose of this clause :—

(1) the expression "land" shall include things attached to the earth, or permanently fastened to anything attached to the earth ;

(2) the expression “lessee" shall mean a holder of a lease in perpetuity or for a perpetuity or for a period or thirty years or more.

(3) the expression “” shall mean a building having more than one flat or office accommodation or both and the expression “flat” shall have the meaning assigned to it in the Uttar Pradesh Ownership of Flats Act, 1975.”

[Vide Uttar Pradesh Act 22 of 1998, s. 13]

**Amendment of Article 6.**—In the said Schedule, in Article 6 (Agreement relating to deposit of title, deeds pawn or pledge) in clause (2), for sub-clause (a). the following sub-clause be substituted, namely :—

"(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement :

For every Rs. 1000 or part thereof of the amount of loan or debt.                      Twenty rupees

*Explanation*— For the purpose of clause (1) of this Article, any letter, note or memorandum or writing, relating, to the deposit of title deeds whether written or made before, or at the time of, or after, the deposit of title deeds is effected, and whether it is in respect of the first loan or any subsequent loan, such letter, note, memorandum or writing shall ; in the absence of any separate agreement relating to deposit of deeds, be deemed to be an instrument evidencing an agreement relating to the deposit of title deeds."

[Vide Uttar Pradesh Act 22 of 1998, s. 14]

**Amendment of Article 9.**— In the said Schedule, in Article 9 (Apprenticeship deed), in the column relating to the "proper stamp duty", for the words "Twelve rupees" the words "Twenty rupees" shall be substituted.

[Vide Uttar Pradesh Act 22 of 1998, s. 15]

**Amendment of Article 10.**— In the said Schedule, in Article 10 (Articles of Association of a company), in the column relating to the “proper stamp duty” for the words “Three hundred rupees” the words “Five hundred rupees” shall be substituted.

[Vide Uttar Pradesh Act 22 of 1998, s. 16]

**Amendment of Article 12.**— the said Schedule, in Article 12 (Award), in clause (b), in the column relating to the “proper stamp duty” for the words “One rupee and fifty naye paise” the words “Ten rupees” shall be substituted.

[Vide Uttar Pradesh Act 22 of 1998, s. 17]

**Insertion of new Article 12-A.**—In the said Schedule after Article 12, the following Article shall be inserted, namely :—

“12-A. Bank Guarantee— Guarantee deed executed by a Bank as a surely to secure	Fifty rupees.
The due performance or a contract or the due discharge of a liability for every Rs. 1000 or part thereof.	

[Vide Uttar Pradesh Act 22 of 1998, s. 18]

**Substitution of Article 15.**— In the said Schedule, for Article 15 (Bond), the following Article shall be substituted, namely :—

“15. BOND as defined by section 2(5) not being a Debenture (No. 27) and not being otherwise provided for by this Act, or by the Court Fees Act, 1870.

Where the amount or value secured does not exceed Rs. 100/-	Ten rupees
and for every additional Rs. 1,000 or part thereof in excess Rs. 1,000/-	Seventy rupees

[Vide Uttar Pradesh Act 22 of 1998, s. 19]

**Amendment of Article 17.**— In the said Schedule, in Article 17 (cancellation), in the column relating to the "proper stamp duty", for the words "Twenty-five rupees" the words "one hundred rupees" shall be substituted.

[Vide Uttar Pradesh Act 22 of 1998, s. 20]

**Amendment of Article 18.**—In the said Schedule, in Article 18 (certificate of sale), in the column relating to the "proper stamp duty", for the words and figure “No. 23” the words and figure "No. 23 clause (a)" shall be substituted.

[Vide Uttar Pradesh Act 22 of 1998, s. 21]

**Amendment of Article 19.**—In the said Schedule, in Article 19 (Certificate of other Document), in the column relating to the "proper stamp duty", for the words "Fifty paise" the words "one rupees" shall be substituted.

[Vide Uttar Pradesh Act 22 of 1998, s. 22]

**Amendment of Article 20.**— In the said Schedule, in Article 20 (Chartered Party), in the column relating to the "proper stamp duty", for the words "Six rupees" the words "Ten rupees" shall be substituted.

[Vide Uttar Pradesh Act 22 of 1998, s. 23]

**Substitution of Article 23.**— In the said Schedule, for Article 23 (Conveyance) the following Article shall be substituted, namely :—

“23. CONVEYANCE as defined by section 2 (10) not being a Transfer charged or substituted under No. 62 —	
(a) If relating to immovable property where the amount or value of the consideration of such conveyance at set forth therein or the market value of the immovable property which is the subject of such conveyance, whichever is greater does not exceed Rs. 500/-	Sixty rupees
Where it exceeds Rs. 500/-	One hundred and twenty-five rupees
but does not exceed Rs. 1,000/-	One hundred and twenty-five rupees
and for every Rs. 1,000/-	
or part thereof in excess of Rs. 1,000/-	Provided that the duty payable shall be rounded off to the next multiple of ten rupees.
(b) if relating to movable property- where the amount or value of the consideration of such conveyance as set forth therein does not exceed Rs. 1,000/-	Twenty rupees
and for every Rs. 1,000/-	Twenty rupees
or part thereof in excess of Rs. 1,000/-	

**EXEMPTION:--**

Assignment of copy-right in musical works by resident of or first published in India.

Explanation :—For the purposes of this Article, in the case of an agreement to sell an immovable property, where possession is delivered before the execution or at the time of execution, or is agreed to be delivered without executing the conveyance, the agreement shall be deemed to be a conveyance and stamp duty thereon shall be payable accordingly ;

Provided that the provisions of section 47-A shall *mutatis mutandis* apply to such agreement ;

Provided further that when conveyance in pursuance of-such agreement is executed, the stamp duty paid on the agreement shall be adjusted towards the total duty payable on the conveyance.

[Vide Uttar Pradesh Act 22 of 1998, s. 24]

**Amendment of Article 24.**— In the said Schedule, for Article 24 (copy or extract) the following Article shall be substituted, namely :—

“24. Copy or Extract certified to be a true-copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees —

(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed ten rupees ;	Ten rupees
(ii) in any other case not falling within the provisions of Section 6-A.	Ten rupees

**EXEMPTION :—**

(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose ;

(b) Copy of, or extract from, any register relating to births, baptisms namings, dedications, marriages, divorces, deaths or burials.”

[Vide Uttar Pradesh Act 22 of 1998, s. 25]

**Amendment of Article 28.**—In the said Schedule, in Article 28 (Delivery order in respect of goods), in the column relating to the "description of, instrument" for the words "twenty rupees" the Words "one thousand rupees" and in the column relating to the "proper stamp-duty" for the words "Fifty paise" the words "Ten rupees" shall be substituted ;

[Vide Uttar Pradesh Act 22 of 1998, s. 26]

**Amendment of Article 29.**—In the said Schedule, in Article 29 (Divorce) in the column relating to the "proper Stamp duty" for the words. "Twenty-five rupees" the word "Fifty rupees" shall be substituted.

[Vide Uttar Pradesh Act 22 of 1998, s. 27]

**Amendment of Article 31, 32, 33.**-- In the said Schedule, in Article 31 (Exchange of Property), 32 (Further charge) and 33 (Gift), in the column relating to the "proper stamp duty" for the word and figures "No. 23" wherever occurring the words and figure "No. 23 clause (a)" shall be substituted.

[Vide Uttar Pradesh Act 22 of 1998, s. 28]

**Substitution of Article 34-A.**— In the said Schedule, for Article 39-A (instrument), the following Article shall be substituted, namely:—

"34—A. INSTRUMENT correcting a purely clerical error in an instrument chargeable with duty and in respect of which the proper duty has been paid.	Ten rupees"
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[Vide Uttar Pradesh Act 22 of 1998, s. 29]

**Amendment of Article 35.**—In the said Schedule, in Article 35 (Lease) —

(a) in clause (a), in sub-clauses (ii), (iii), (iv), (v), (vi), (vii) and (viii), in the column relating to the "proper stamp duty", for the word and figure "No. 23" wherever accruing the words and figure "No. 23 clause (a)" shall be substituted ;

(b) in clause (b), in the column relating to the "proper stamp duty" for the word and figure "No. 23" the words and figure "No. 23 clause (a)" shall be substituted:

(c) in clause (c), in column relating to the "proper stamp duty", for the word and figure "No. 23" the words and figure "No. 23 clause (a)" and for the words "Five rupees" the words "Ten rupees" shall be substituted ;

(d) after the existing proviso, the following proviso shall be inserted, namely :—

"Provided further that where the lease purpose to letting of a building or flat for a term not exceeding five years, the duty shall, subject to a minimum of rupees one hundred and a maximum of rupees ten thousand, be chargeable at the rate of two per cent of the whole amount of the rent which would be paid or delivered for the entire term of the lease and the amount of fine or premium or money advanced, if any, as set forth in the lease and it shall be rounded off to the next multiple of rupees ten."

(e) after explanation (4) the following explanation shall be inserted, namely:—

"(5) For the purpose of second proviso the expressions "building" and "flat" shall have the meanings respectively assigned to them in explanation (3) to clause (b-2) of Article 5."

[Vide Uttar Pradesh Act 22 of 1998, s. 30]

**Amendment of Article 36.**— In the said Schedule, in Article 36 (Letter of Allotment of shares) in the column relating to the "proper stamp duty", for the words "Fifty paise" the words "one rupee" shall be substituted ;

[Vide Uttar Pradesh Act 22 of 1998, s. 31]

**Amendment of Article 39.**— In the said Schedule, in Article 39 (MEMORANDUM OF ASSOCIATION OF A COMPANY), —

(a) in clause (a), in the column relating to the “proper stamp duty”, for the words “two hundred rupees”, the words “Five hundred rupees” shall be substituted ;

(b) In clause (b), in the column relating to the “proper stamp duty”, for the words, “five hundred rupees”, the words “one thousand rupees” shall be substituted ;

[Vide Uttar Pradesh Act 22 of 1998, s. 32]

**Amendment of Article 40.**— In the said Schedule, in Article 40 (Mortgage-deed), —

(a) in clause (a), in the column relating to the “proper stamp duty”, for the words and figure “No. 23”, the words and figure “No. 23 clause (a)” shall be substituted ;

(b) in clause (c), in the column relating to the “proper stamp duty”, for the words “two rupees and twenty five naye paise” wherever occurring the words “Ten rupees” shall be substituted ;

[Vide Uttar Pradesh Act 22 of 1998, s. 33]

**Amendment of Article 41.**— In the said Schedule, in Article 41 (Mortgage of a crop) —

(a) in clause (a), —

(i) in the column relating to the “description of instrument”, for the words and figure “Rs. 200”, wherever occurring the word and figure “Rs. 6000” shall be substituted ;

(ii) in the column relating to the “proper stamp duty”, for the words “Thirty five naye paise”, wherever occurring the word and figure “Ten rupees” shall be substituted ;

(b) in clause (b), —

(i) in the column relating to the “description of instrument”, for the words and figure “Rs. 100”, wherever occurring the word and figure “Rs. 3000” shall be substituted ;

(ii) in the column relating to the “proper stamp duty”, for the words “Sixty Naye paise”, wherever occurring the word “Twenty rupees” shall be substituted ;

[Vide Uttar Pradesh Act 22 of 1998, s. 34]

**Amendment of Article 42.**— In the said Schedule, in Article 42 (Notarial Act) in the column relating to the “proper stamp-duty”, for the words “Three rupees and fifty naye paise”, the words “Ten rupees” shall be substituted ;

[Vide Uttar Pradesh Act 22 of 1998, s. 35]

**Amendment of Article 43.**—In the said Schedule, in Article 43 (Note or Memorandum),—

(a) in column relating to the “description of instrument”, for the words “Twenty rupees”, wherever occurring the words “Two hundred rupees” shall be substituted ;

(b) in clause (a), in the column relating to the “proper stamp duty”, for the words “One rupees” the words “Ten rupees” shall be substituted ;

(c) in clause (b), in the column relating to the “proper stamp duty”, for the words and figure “seventy five rupees ; one rupee for every Rs. 10,000”, the words and figure “one thousand rupees ; ten rupees for every Rs. 20,000” shall be substituted ;

[Vide Uttar Pradesh Act 22 of 1998, s. 36]

**Amendment of Article 44.**— In the said Schedule, in Article 44 (Note of Protest) in the column relating to the “proper stamp-duty”, for the words “Three rupees”, the words “Ten rupees” shall be substituted ;

[Vide Uttar Pradesh Act 22 of 1998, s. 37]

**Amendment of Article 45.**—In the said Schedule, in Article 45 Partition in the column relating to the “proper stamp-duty”, for the words “five rupees”, wherever occurring the words “Ten rupees” shall be substituted ;

[Vide Uttar Pradesh Act 22 of 1998, s. 38]

**Amendment of Article 46.**— In the said Schedule, in Article 46 (Partnership), —

(a) in part A, for the word and figure “Rs. 4000”, wherever occurring, the word and figure “Rs. 10,000” shall be substituted ;

(b) in part B, in the column relating to, the "proper stamp duty", for the words and figure "the same duty as a Bond (No. 15) for Rs. 1,000", the Words "one hundred rupees" shall be substituted.

[*Vide* Uttar Pradesh Act 22 of 1998, s. 39]

**Amendment of Article 48.**—In the said Schedule, in Article 48 (Power of Attorney), —

(a) in clause (a), in the column relating the “proper stamp duty”, for the words “Three rupees” the word “Ten rupees” shall be substituted ;

(b) in clause (b), in the column relating to the "proper stamp duty", for the words "Ten rupees", the Words "Twenty rupees" shall be substituted.

(c) in clause (c), in the column relating to the "proper stamp duty", for the word and figure "No. 23" the Words and figure "No. 23 clause (a)" shall be substituted.

(d) in clause (ee), in the column relating to the "proper stamp duty", for the word and figure "No. 23" the Words and figure "No. 23 clause (a)" shall be substituted.

[*Vide* Uttar Pradesh Act 22 of 1998, s. 40]

**Amendment of Article 50.**— In the said Schedule, in Article 50 (Protest of bill or note), in the column relating to the “proper stamp-duty”, for the words “Five rupees”, the words “ten rupees” shall be substituted ;

[*Vide* Uttar Pradesh Act 22 of 1998, s. 41]

**Amendment of Article 51.**—In the said Schedule, in Article 51 (Protest by the Master of a ship), in the column relating to the “proper stamp-duty”, for the words “five rupees”, the words “ten rupees” shall be substituted ;

[*Vide* Uttar Pradesh Act 22 of 1998, s. 42]

**Amendment of Article 54.**—In the said Schedule, in Article 54 (Re-conveyance of Mortgaged Property) in the column relating to the “proper stamp-duty”, for the word and figure “No. 23” wherever occurring the word and figure “No. 23 clause (a)” shall be substituted ;

[*Vide* Uttar Pradesh Act 22 of 1998, s. 43]

**Amendment of Article 57.**— In the said Schedule, in Article 57 (Security-Bond or Mortgage-Deed), —

(a) in clause (a), in the column relating to the "description of instrument" for the word and figure "Rs. 1000" the word and figure "Rs. 100" and in the column relating to the “proper stamp duty”, for the words and figure “The same duty as a Bond (No. 15) for the amount secured” the words “Ten rupees” shall be substituted.

(b) in clause (b), in the column relating to the "proper stamp duty", for the word and figure "The same duty as a Bond (No. 15) for Rs. 1000" the words "One hundred rupees" shall be substituted.

[*Vide* Uttar Pradesh Act 22 of 1998, s. 44]

**Amendment of Article 58.**—In the said Schedule, in Article 58 (Settlement) in part A, in the column relating to the “proper stamp-duty”, for the words “five rupees” the words “ten rupees” shall be substituted ;

[*Vide* Uttar Pradesh Act 22 of 1998, s. 45]

**Amendment of Article 60.**—In the said Schedule, in Article 60 (Shipping Order), in the column relating to the “proper stamp duty”, for the words “Fifty paise” the words “Ten rupees” shall be substituted ;

[*Vide* Uttar Pradesh Act 22 of 1998, s. 46]

**Substitution of Article 61.**—In the said Schedule, in Article 61 (Surrender of lease), the following Article shall be substituted, namely :—

“61. SURRENDER OF LEASE

The same duty as a Bond (No. 15) for a consideration of Rs. 1000 or the duty with which such lease is chargeable whichever is less ;  
Provided that the duty payable shall be rounded off to the next multiple or ten rupees.

EXEMPTION

Surrender of lease where such lease is exempted from duty.”

[Vide Uttar Pradesh Act 22 of 1998, s. 47]

**Amendment of Article 62.**—In the said Schedule, in Article 62 (Transfer), —

(a) for clause (b), following clause shall be substituted, namely:—

“(b) of debentures, being marketable securities whether the debenture is liable to duty or not, except debentures provided for by section 8 ;	
When the value of the share or the face amount of the debentures not exceed Rs. 500 ;	Ten rupees
Where it exceeds Rs. 500 but does not exceed Rs. 1,000 ;	Twenty rupees
And for every rs..500 or ten rupees part thereof in excess of Rs: 1,000:	ten rupees
(b) in clause (c)— (i) for sub clause (i), the following sub clause shall be substituted namely:-	
“(i) if the duty on such bond, mortgage Deed or policy does not exceed one hundred Rupees;	the duty with which such bond, mortgage-deed or policy is chargeable; provided that the duty payable shall be rounded off to the next multiple of ten rupees;”
(ii)- in sub clause (ii) in the column relating to the “proper stamp duty” for the words “Seventy Five rupees” shall be substituted and after the proviso the following proviso shall be inserted,at the end namely:-	
“provided further that the duty payable shall be rounded off to the next multiple of ten rupees:-	

(c) in clause (d), in the column relating to the “proper stamp duty” for the words “ Sixty-seven rupees and fifty paise” the words “One hundred rupees” shall be substituted;

(d) in clause (e), in the column relating to the “proper stamp duty” for the words “ Thirty four rupees or such smaller amount as may be chargeable under clauses (b) and (c) of this Article”, the words “seventy rupees” shall be substituted.



[Vide Uttar Pradesh Act 22 of 1998, s. 48]

In the said Schedule, in Article 63(Transfer of lease), in the column relating to the “proper stamp duty” for word and figure “No 23” the words and figure No “23 clause(a)” shall be substituted.

[Vide Uttar Pradesh Act 22 of 1998, s. 49]

In the said Schedule, in Article 64(Trust), in part A, in clause (b), in the column relating to the “proper stamp duty” for the words “Three rupees” the words “Ten rupees” shall be substituted.

[Vide Uttar Pradesh Act 22 of 1998, s. 50]

In the said Schedule, in Article 65(Warrant of goods), in the column relating to the “proper stamp duty” for the words “Three rupees” the words “Ten rupees” shall be substituted.

[Vide Uttar Pradesh Act 22 of 1998, s. 51]

**Amendment of Article 3 of Schedule 1-B to Act no. 2 of 1899.**— In Schedule I-B to the Indian Stamp Act, 1899, hereinafter referred to as the said Schedule, in Article 3 (Adoption-Deed), in the column relating to the "Proper Stamp Duty" for the words "seventy-five rupees," the words “one hundred rupees" shall be substituted.

[Vide Uttar Pradesh Act 23 of 1988, s. 2]

**Amendment of Article 6 of the said Schedule.**—In the said Schedule, in Article 6 (Agreement relating to deposit of title deeds, pawn or pledge), in clause (2), in sub-clause (a), in the column relating to the "Proper stamp duty" for the figures set out in column 1 of the table below, be figures set out respectively against them in column 2 thereof Shall be substituted, namely :

COLUMN 1 (Existing figures)	COLUMN 2 (figures to be substituted)
Rs. P.	Rs. P.
1 50	3 00
3 00	6 00
4 50	9 00
6 00	12 00
7 50	15 00
9 00	18 00
12 00	24 00
18 75	37 50
37 50	75 00
56 25	112 50
75 00	150 00
112 50	225 00
150 00	300 00
187 50	375 00
225 00	450 00
75 00	150 00

[Vide Uttar Pradesh Act 23 of 1988, s. 3]

**Amendment of Article 15 of the said Schedule .—** In the said Schedule, in Article 15, (Bond), in the column relating to the "Proper stamp duty", for the words set out in column 1 of the table below, the words set out respectively against them in Column 2 thereof shall be *substituted*, namely :—

COLUMN 1 (Existing words)	COLUMN 2 (Words to be substituted)
One rupee	One rupee and fifty paise
Two rupees and fifty paise	Three rupees
Four rupees and seventy-five paise	Five rupees and fifty paise
Nine rupees and fifty paise	Eleven rupees
Fourteen rupees and twenty-five paise	Sixteen rupees and fifty paise
Nineteen rupee	Twenty-two rupees
Twenty-three rupees and seventy-five paise	Twenty-seven rupees and fifty paise
Twenty-eight rupees and fifty paise	Thirty-three rupees
Thirty-three rupees and twenty-five paise	Thirty-eight rupees and fifty paise
Thirty-eight rupees	Forty-four rupees
Forty-two rupees and seventy-five paise	Forty-nine rupees and fifty paise
Forty-seven rupees and fifty paise	Fifty-five rupees
Twenty-three rupees and seventy-five paise	Twenty-seven rupees and 'fifty paise.

[Vide Uttar Pradesh Act 23of 1988, s. 4]

**Amendment of Article 23 of the said Schedule.—** In the said Schedule, in Article 23, (Conveyance), in the column relating to the "Proper stamp duty", for the figures set out in column 1 of the table below, the figures set out respectively against them in Column 2 thereof shall be *substituted*, namely :—

Column 1	Column 2
Rs. P.	Rs. P.
4 75	6 25
9 50	12 50
19 00	25 00
28 50	37 50
38 00	50 00
47 50	62 50
57 00	75 00

66 50	87 50
76 00	100 00
85 50	112 50
95 00	125 00
47 50	62 50

[Vide Uttar Pradesh Act 23 of 1988, s. 5]

**Substitution of Article 24 of the said Schedule.**— In the said Schedule, for Article 24, (Copy or extract), the following Article shall be *substituted*, namely :—

“24. Copy or extract certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees—	
(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed three rupees.	Two rupees and twenty-five paise when the copy or extract is of an agricultural lease or of a mortgage deed or sale-deed of agricultural land ; in any other case, five rupees.
(ii) in any other case not falling within the provisions of section 6-A.	Three rupees, when the copy or extract is of an agricultural lease or of a mortgage-deed or sale-deed of agricultural land and the value of the subject-matter of the original does not exceed one-thousand rupees ; in any other case ten rupees.
or <i>Exemption</i>	
(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose	
(b) Copy of, or extract from, any register relating to births, baptisms, naming dedications, marriages, divorces, deaths or burials."	

[Vide Uttar Pradesh Act 23 of 1988, s. 6]

**In the said Schedule; in Article 48 (Power of Attorney) –**

(a) in clause (b), in the column relating to "Proper stamp duty." for the words "Six rupees" the words "Ten rupees" shall be substituted;

(b) in clause (c), in the column relating to "Proper stamp duty" for the words "Twenty-four rupees" the words. "Fifty rupees" shall be, substituted ;

(c) in clause (d), in the column relating to "Proper stamp duty" for the words "Forty-eight rupees" the words "One hundred rupees" shall be substituted ;

(d) In clause (f), in the column relating to "Proper stamp duty" for the word "Six rupees" the words "Ten rupees" shall be substituted ;

[Vide Uttar Pradesh Act 23 of 1988, s. 7]

**Amendment of Schedule 1-B to Act no. II of 1899.**—In Schedule I-B to the Indian Stamp Act, 1899—

(a) in Article 15 (Bond), in the column relating to the "Proper Stamp Duty", for the words set out in column 1 of the table below, the words set out respectively against them in column 2 of the table below, shall be substituted, namely :

COLUMN 1 (Existing words)	COLUMN 2 (Words to be substitute)
Fifty paise	One rupee
Two rupees	Two rupees and fifty paise
Four rupees and twenty-five paise	Four rupees and seventy five paise
	Nine rupees and fifty paise
Eight rupees and fifty paise	Fourteen rupees and twenty five paise
Twelve rupees and seventy-five paise	Nineteen rupees
Seventeen rupees	Twenty-three rupees and seventy five paise.
Twenty-one rupees and twenty-five paise	Twenty-eight rupees and fifty paise
Twenty-five rupees and fifty paise	
Twenty-nine rupees and seventy-five paise	Thirty-three rupees and twenty five paise
Thirty-four rupees	Thirty eight rupees
Thirty-eight rupees and twenty-five paise	Forty-two rupees and seventy-five paise
Forty-two rupees and fifty paise	Forty-seven rupees and fifty paise
Twenty-one rupees and twenty-five paise	Twenty-three rupees and seventy- five paise.

(b) in Article 23 (Conveyance), in the column relating to "Proper Stamp Duty", for the figures set out in column 1 of the table below, the figures set out respectively again them in column 2 of the table below, shall be *substituted*, namely :—

COLUMN 1 (Existing figures)	COLUMN 2 (figures to be substituted)
Rs. P.	Rs. P.
4 00	4 75
8 50	9 50
17 00	19 00

25 50	28 50
34 00	38 00
42 50	47 50
51 00	57 00
59 50	66 50
68 00	76 00
76 50	85 50
85 00	95 00
42 50	47 50

[Vide Uttar Pradesh Act 32 of 1985, s. 2]

### Uttar Pradesh

**Insertion of new article 38A.**—In Schedule I-B to the Indian Stamp Act, 1899 after article 38, the following article shall be inserted, namely:--

“**38-A. Licence** relating to arms or ammunitions, that is to say, document evidencing the licence or renewal of licence relating to arms or ammunitions under the provisions of the Arms Act, 1959 (Act No. 54 of 1959),--

(A) Licence relating to following arms:	
(i) Revolvers or Pistols	Two thousand rupees
(ii) Rifles	One thousand five hundred rupees
(iii) DBBL Weapons	One thousand rupees
(iv) SBBL Weapons	One thousand rupees
(v) ML Weapons	Two hundred rupees
(b) Licence relating to arms or ammunitions on following Forms as set out in Schedule III to the Arms Rules, 1962:	
(i) Form XI	Ten thousand rupees
(ii) Form XII	Ten thousand rupees
(iii) Form XIII	Five thousand rupees
(iv) Form XIV	Three thousand rupees
(c) Renewal of licence relating to following arms:	
(i) Revolvers or Pistols	One thousand rupees
(ii) Rifles	Seven hundred fifty rupees
(iii) DBBL Weapons	Five hundred rupees
(iv) SBBL Weapons	Five hundred rupees
(v) ML Weapons	Five hundred rupees
(d) Renewal of licence relating to arms or ammunitions on following Forms as set out in Schedule III to the Arms Rules, 1962:	
(i) Form XI	Three thousand rupees
(ii) Form XII	Three thousand rupees
(iii) Form XIII	Two thousand rupees
(iv) Form XIV	One thousand rupees.

[Vide Uttar Pradesh Act 23 of 1998, s. 2]