



The Indian Stamp (Assam Amendment) Act, 2004

Act 22 of 2004

Keyword(s):

Central Act Amendment, The Indian Stamp Act, 1899

Amendments appended: 19 of 2008, 27 of 2021

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ASSAM ACT NO. XXII OF 2004

(Received the assent of the Governor on 9th September, 2004)

THE INDIAN STAMP (ASSAM AMENDMENT) ACT, 2004

AN

ACT

further to amend the Indian Stamp Act, 1899,
in its application to the State of Assam.

Preamble.

Whereas it is expedient further to amend the Indian Stamp Act, 1899, hereinafter referred to as the principal Act, in its application to the State of Assam, in the manner hereinafter appearing,

Central Act II
of 1899.

It is hereby enacted in the Fifty-fifth Year
of the Republic of India as follows :-

Short title,
extent and
commencement.

1. (1) This Act may be called the Indian Stamp
(Assam Amendment) Act, 2004.

(2) It extends to the whole of Assam.

(3) It shall come into force at once.

Insertion of
section 10A.

he principal Act, after the existing section
the following shall be inserted as section
A, namely :-

"For shortage
of stamps how
duty to be paid.

10A. (1) Notwithstanding anything contained in section 10, where the State Government or the Collector, as the case may be, is satisfied that there is shortage of stamps in the district or stamps of required denominations are not available, the State Government or the Collector may permit payment of the duty to be paid in cash or by way of Demand Draft or by Pay Order and authorize the Treasury Officer or Sub-Treasury Officer or Sub-Registrar or any other authorised officer, as the case may be, on production of a challan evidencing payment of duty in the Government Treasury or Sub-

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Treasury of a Demand Draft or by Pay Order drawn on a branch of any Scheduled bank, as the case may be, after due verification, to certify in such manner as may be prescribed, by endorsement on the instrument of the amount of duty so paid in cash.

Explanation :- Government Treasury includes a Government Sub-Treasury and any other place as the State Government may, by notification in the Assam Gazette, appoint in this behalf :

Provided that the State Government may, by order published in the Official Gazette, direct that the power exercisable by it or by the Collector under this section may be exercised by such other officers as may be specified in the order.

(2) An endorsement made on any instrument under sub-section (1) shall have the same effect as if the duty of an amount equal to the amount stated in the endorsement has been paid in respect thereof and such payment has been indicated on such instrument by means of stamps in accordance with the requirements of section 10.

(3) Nothing in this section shall apply to -

(i) the payment of stamp duty chargeable on the instruments specified in Entry 91 of List I of the Seventh Schedule to the Constitution of India ; and

(ii) the instruments presented after six months from the date of their execution or first execution."

Amendment
of section 17.

3. In the principal Act, in section 17, after the existing provision, the following proviso shall be inserted, namely :-

“Provided that nothing in this section shall apply to the instrument in respect of which stamp duty has been paid under section 10-A.”

Amendment
of section 27.

4. In the principal Act, in section 27, for the words and brackets “The consideration (if any)”, the words “the market value of the property” shall be substituted.

Insertion of
section 27A:
“Instrument of
conveyance etc.
under valued
how to be dealt
with.

5. In the principal Act, after section 27, the following new section shall be inserted, namely :-

27A. (1) If the Registering Officer appointed under the Registration Act, 1908 while registering any instrument of conveyance, exchange or gift has reason to believe that the market value of the property as fixed by the Government/Collector of the district, which is subject matter of conveyance, exchange or gift had not been truly set forth in the instrument, he may after registering such instrument, refer the same to the Collector for determination of the market value of such property and the property duty payable thereon.

Central Act
16 of 1908.

- (2) On receipt of a reference under sub-section (1), the Collector shall, after giving the parties a reasonable opportunity of being heard and after holding an enquiry in such manner as may be prescribed by rules made under this Act, determine the market value of the property which is the subject matter of conveyance, exchange or gift and the duty as aforesaid, and thereupon the difference, if any, in the amount of duty, shall be payable by the persons liable to pay the duty.

- (3) The Collector may, on his own motion or otherwise, within two years from the date of registration of any instrument or conveyance, exchange or gift not already

Substitution
of section 78.

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referred to him under sub-section (1) call for and examine the instrument for the purpose of satisfying himself as to the correctness of the market value of the property as set forth in such instrument, which is the subject matter of conveyance, exchange or gift and the duty payable thereon and if after such examination he has reason to believe that the market value of such property has not been truly set forth in the instrument, he may determine the market value of such property and the duty as aforesaid and thereupon the difference, if any in the amount of duty, shall be payable by the person liable to pay the duty :

Provided that nothing in this sub-section shall apply to instrument registered before the date of commencement of the Indian Stamp (Assam Amendment) Act, 2004.

- (4) Any person aggrieved by an order of the Collector under sub-section (2) or sub-section (3) may prefer an appeal to the Civil Judge of appropriate jurisdiction and all such appeals shall be preferred within such time and shall be heard and disposed of in such manner as may be prescribed.

Explanation :- For the purpose of this Act, market value of any property shall be estimated to be the price which in the opinion of the Collector or the Civil Judge Senior Division, as the case may be, such property would have fetched or would fetch, if sold in the open market on the date of execution of the instrument of conveyance, exchange or gift.

Substitution
of section 78.

"Duty or
allowance to be
rounded off to
78 the next
rupee."

6. In the principal Act, for section 78, the following shall be substituted, namely :-

If the total amount of duty payable, or of allowance to be made under this Act is not a round figure, the total amount shall be rounded off to the next rupee."

Amendment
of Schedule I
of Act II of
1899.

7. 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 :-

"Description of Instruments

Proper Stamp Duty

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, 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 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 sale as the case may be.

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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.

Five rupees

(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.

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 exceed 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

Ten rupees.

Where the amount of value
secured does not exceed Rs.
500.

where it exceeds Rs.500 and does not exceed Rs. 1,000. Twenty rupees.

and for every Rs. 500 or part thereof in excess of Rs.1,000. Rs. 10

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 pre-secute 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 and 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.
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.

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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 licence, 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. 10000. Sixty rupees per thousand or part thereof

Where it exceeds Rs. 10,000 but does not exceed Rs. 50,000. Sixty five rupees per thousand or part thereof

Where it exceeds Rs. 50,000 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 stamp 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 6-A. Ten rupees
26. Customs Bonds -
- (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
28. Delivery order in respect goods Fifty rupees
29. Divorce instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage. Fifty rupees.
31. Exchan instrument
33. Gift instru settlement transfer (N
34. Indemnity
35. LEASE-i lease or agreement
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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 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 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.
- (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 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 market value equal to three times the amount or value of the average annual rent

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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 such lease shall not exceed two rupees.

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 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 purpose of cultivation shall including 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 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.

36. Letter of allotment of shares Five rupees.

in any company or proposed company or in respect of any loan to be raised by any company or proposed company.

38. Letter of licence that is to say, Fifty rupees.

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.

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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).

- (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.

- (c)(i) When a collateral or auxiliary or additional or substituted security, or by Three rupees.

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.

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

Four rupees.

Exemptions

- (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.

Act. XIX of 1883.

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

Act. XII of 1884

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.

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- (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.

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) 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.

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 Fifty rupees.
 Agreement relating to deposit of Title deeds
 Power of Pledge (No. 6)

48. Power of Attorney (As defined by Sec. (21), not being proxy

- (a) When executed for the sole purpose of procuring the Fifteen rupees

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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 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 any 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 -

- (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 the market value as set forth in the conveyance.
- (b) If any other case Sixty rupees.

55. Release

- (a) if the amount or value of the claim does not exceed Rs. 1000. The same duty as a Bond for such amount or value as set forth in the Release.

(b) in any other case

Fifty 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 does not exceed Rs. 1,000 The same duty as Bond for the amount secured.

(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.

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64. Trust

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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."

M. K. DEKA,
Commissioner & Secretary to the Govt. of Assam,
Legislative Department, Dispur.

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Registered No. 768/97



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THE ASSAM GAZETTE

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EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

NOTIFICATION

The 7th August, 2008

No. LGL.2/2008/17. -- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. XIX OF 2008

(Received the assent of the Governor on 5th August, 2008)

THE INDIAN STAMP (ASSAM AMENDMENT) ACT, 2008

AN

ACT

Further to amend the Indian Stamp Act, 1899, in its application to the State of Assam.

Whereas it is expedient further to amend the Indian Stamp Act, 1899, hereinafter referred to as the principal Act, in its application to the State of Assam, in the manner hereinafter appearing;

Preamble

- It is hereby enacted in the Fifty-ninth year of the Republic of India as follows: -
- Short title, extent and commencement. 1. (1) This Act may be called the Indian Stamp (Assam Amendment) Act, 2008.
(2) It extends to the whole of Assam.
(3) It shall be deemed to have come into force on the 7th day of June, 2008.
- Amendment of Schedule-I 2. In the principal Act, in Schedule-I, for item No. 23, the following shall be substituted, namely:-
"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."
- Repeal and Saving 3. (1) The Indian Stamp (Assam Amendment) Ordinance, 2008 is hereby repealed.
(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act, as if this Act had come into force on the date the said Ordinance came into force.

Assam
Ordinance
No. I of
2008

MOHD. A. HAQUE,
Secretary to the Government of Assam,
Legislative Department.



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 422 Dispur, Thursday, 16th September, 2021, 25th Bhadra, 1943 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

NOTIFICATION

The 16th September, 2021

No. LGL.2/2008/52.— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 9th September, 2021 is hereby published for general information.

ASSAM ACT NO. XXVII OF 2021

(Received the assent of the Governor on 9th September, 2021)

THE INDIAN STAMP (ASSAM AMENDMENT) ACT, 2021

AN ACT

further to amend the Indian Stamp Act, 1899, in its application to the State of Assam.

Preamble

Whereas it is expedient further to amend the Indian Stamp Act, 1899, hereinafter referred to as the principal Act, in its application to the State of Assam, in the manner hereinafter appearing;

**Central
Act II of
1899**

It is hereby enacted in the Seventy second Year of the Republic of India as follows :-

Short title, extent and commencement

1. (1) This Act may be called the Indian Stamp (Assam Amendment) Act, 2021.
- (2) It extends to the whole of Assam.
- (3) It shall come into force at once.

Amendment of Schedule -I of Act-II of 1899

2. In the principal Act, in Schedule - I, for the item nos. 1-12, 13(b) (c), 14-20, 22-65 the following shall be substituted namely: -

“Description of Instruments (1)	Proper Stamp Duty’ (2)
1. Acknowledgement	Rs. 100/-
2. Administrative Bond	Rs. 1000/-
3. Adoption Deed	Rs. 500/-
4. Affidavit including affirmation or declaration.	Rs. 100/-
5. Agreement or memorandum of an Agreement.	
(a) Agreement for conveyance	Rs 100/- for agreement value up-to Rs 1,00,000/- Rs. 1000/- for agreement value from Rs. 1,00,000/- to 10,00,000/- Rs. 5,000/- for agreement value above Rs. 10,00,000/-
(b) Development Agreement	Rs. 5,000/-
(c) Other Agreement	Rs. 100/-
6. Agreement relating to deposit of title-deeds, pawn or pledge,-	
(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 loan does not exceed Rs. 1000;	Rs. 10/-

(ii) if it exceeds Rs.1000 and does not exceed Rs. 10,000;	Rs.20/-
(iii) and for every Rs.10,000 or part thereof in excess of Rs.10,000	Rs.100/-
(b) if such loan or debt is repayable not more than three months from the date of such instrument	Same of the duty payable as No13(b)
7. Appointment in execution of a power,-	
(a) where the value of the property does not exceed Rs. 1000	Rs.100/-
(b) in any other case	Rs.200/-
8.Appraisement or Valuation,-	
(a) where amount does not exceed Rs. 1000	The same duty as a Bond (No.15) for such amount
(b) in any other case	Rs.50/-
9. Apprenticeship Deed	Rs.100/-
10.Article of Association of a company,-	
(a) where the company has no share capital or the nominal share capital does not exceed Rs.2,500	Rs.150/-
(b) where the nominal share capital exceeds Rs 2,500 but does not exceed Rs.5000	Rs. 200/-
(c) where the nominal share capital exceeds Rs.500 but does not exceeds Rs.1,00,000	Rs.500/-
(d) where the nominal share capital exceeds Rs.1,00,000	Rs.750/-
11. Articles of Clerkship, 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,- Assignment See Conveyance (No. 23), Transfer (No. 62), and Transfer of Lease (No. 63), as the case may be, Attorney, See Entry as an Attorney (No. 30), and Power-of-Attorney (No.48). Authority to adopt, See Adoption-Deed (No.3)	Rs 250 /-
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/-	2% of the value set forth in the document
(b) if exceeds Rs.1000/- but does not exceed Rs.5,000/- and for every additional Rs.1,000/- or part thereof in excess of Rs. 5,000/-	2% of the value set forth in the document

13. (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	Rs.2/-
if it exceed Rs.500 but does not exceed Rs. 1,000;	Rs.5/-
and for every additional Rs.1,000 or part thereof in excess of Rs.1,000	Rs 5/-
(ii) Where payable more than three months but not more than six months after date or sight,-	
if the amount of the bill or note does not exceed Rs.500	Rs.2/-
if it exceeds Rs.500 but does not exceed Rs. 1,000	Rs.4/-
and for every additional Rs.1,000 or part thereof in exceeds of Rs.1,000	Rs.4/-
(iii) Where payable more than six months but not more than nine months after date or sight,-	
if the amount of bill or note does not exceed Rs.500;	Rs.2/-
if it exceeds Rs.500 but does not exceed Rs. 1,000;	Rs.2/-
and for every additional Rs. 1,000 or part thereof if it exceeds of Rs.1,000;	Rs.4/-
(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;	Rs.4/-
if it exceed Rs. 500 but does not exceed Rs 1,000	Rs.2/-
and for every additional Rs.1,000 or part thereof in exceeds of Rs.1,000;	Rs.4/-
(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;	Rs.2/-
if it exceed Rs.500 but does not exceed Rs.1,000;	Rs.5/-
and for every additional Rs. 1,000 or part thereof in excess of Rs.1,000	Rs.10/-
14. Bill of Lading (including a through bill of lading)	Rs.10/-
15. Bond	
[(As defined by Section 2(5) of the Indian Stamp Act, 1899)]	2% of the value set forth in the document

16.Bottomry Bond	The same duty as Bond (No. 15) for the same amount
17.Cancellation	Rs.1000/-
18. Certificate of Sale	(a) 1% of the value set in the document in favour of Women solely (b) 2% of the value set in the document in case of joint registration with women, (c) 3% of the value set in the document in favour of a male or other juridical person
19.Certificate or other document evidencing the right or title	Rs.500/-
20.Charter- Party	Rs.50/-
22.Composition Deed	Rs.100/-
23.Sale (Conveyance) Conveyance (as defined by section 2(10) not being a transfer, charged or exempted under No.62	(a) 1% of the value set in the document in favour of women solely (b) 2% of the value set in the document in case of joint registration with women, (c) 3% of the value set in the document in favour of a male or other juridical person
24. Certified Copy	Rs.50/-
25. Counterpart or a duplicate of any instrument	Rs.500/-
26.Customs Bond (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	Rs.1000/-
27.Debenture,- (a) by endorsement or by a separate instrument of transfer,- where the amount or value does not exceed Rs.10;	Rs.1/-
10-50	Rs.1/-
50-100	Rs.1/-
100-200	Rs.1/-
200-300	Rs.2/-

300-400	Rs.2/-
400-500	Rs.2/-
500-600	Rs.3/-
600-700	Rs.3/-
700-800	Rs.3/-
800-900	Rs.3/-
900-1,000	Rs.3/-
and for every Rs.500 or part thereof excess of Rs.1,000	Rs.1/-
(b) By Delivery,-	
(i) where the amount or value of the consideration for such debenture as set forth therein does not exceed Rs.50;	Rs 1/-
(ii) where it exceeds Rs. 50 but does not exceed Rs.100	Rs.1/-
100-200	Rs.2/-
200-300	Rs.2/-
300-400	Rs.3/-
400-500	Rs.4/-
500-600	Rs.5/-
600-700	Rs.6/-
700-800	Rs.6/-
800-900	Rs.7/-
900-1,000	Rs.7/-
and for every Rs.500 or part thereof in excess of Rs.1,000	Rs.4/-
28. Delivery- Order in respect of Goods	Rs.10/-
29.Divorce	Rs.200/-

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, 1844] – (a) in any case of an Advocate or Vakil;	Five Hundred rupees
(b) in any case of an Attorney. <u>Exemptions</u> Entry of an advocate, vakil or attorney on the the roll of any High Court when he has previously been enrolled in High Court [Omitted]	Two hundred and fifty rupees.
31. Exchange of property	(a) 1% of the value set in the document in favour of Women solely (b) 2% of the value set in the document in case of joint registration with women, (c) 3% of the value set in the document in favour of a male or other juridical person
32. Further Charge,- (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 the 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 further charge)
(ii) if the 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	(a) 1% for Women solely, (b) 2% for joint registration with women, (c) 3% if the property is registered exclusively in the male or other juridical person (d) 0.5% in case of person nearest blood related person (Blood related)
34. Indemnity Bond	Rs.1,000/-

<p>35. Lease, including an under-lease or sub – lease and any agreement to let or sub- let ,-</p> <p>(a) where by 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>Same duty as Bond (No. 15) for the whole amount payable or deliverable under such lease.</p>
<p>(ii) where the lease purports to be for a term of not less than one year but not less than one year but not more than five years;</p>	<p>The same duty as Bond (No. 15) for the amount o value of the average annual rent reserved.</p>
<p>(iii) where the lease purports to be for a term exceeding five years, and not exceeding ten years;</p>	<p>The same duty as Conveyance (No. 23) for a market value equal to the amount or value of average annual rent reserved.</p>
<p>(iv) where the lease purports to be for a term exceeding ten years, but not exceeding twenty years;</p>	<p>Same duty as a Conveyance (No. 23) for a market value equal to twice the amount or value of the average annual rent reserved.</p>
<p>(v) where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years;</p>	<p>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.</p>
<p>(vi) where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years;</p>	<p>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.</p>
<p>(vii) where the lease purports to be for a term exceeding one hundred years, or in perpetuity;</p>	<p>The same duty a Conveyance (No. 23) for a market value equal in the case of a lease granted solely for agriculture 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.</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 market value equal to three times the amount or value of the average annual rent which should be paid or delivered for the first ten years if the lease continues so long .</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>The same duty as a Conveyance (No. 23) for a market value equal to the amount or value of such fine or premium or advanced as set forth in the lease.</p>

(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.	The same duty as Conveyance (No. 23) for a market value equal to the amount or value of such fine or premium or advanced 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 rupees two hundred.
<p><i>Exemptions</i></p> <p>Lease, executed in the case of cultivation 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.</p> <p>In this exemption a lease for the purpose of cultivation shall include a lease of lands for cultivation together with a homestead or tank.</p> <p>Explanation : When lease undertakes to pay any recurring charges, such as Government revenue, landlords share or 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	Rs.200/-
37. Letter of Credit	Rs.10/-
38. Letter of license	Rs.50/-
39. Memorandum of Association of a Company,-	
(a) if accompanied by Articles of Association under Sec. 26,27 & 28 of the Companies Act, 1956;	Rs.500/-
(b) if not so accompanied	Rs.750/-

40(a) Mortgage (with possession)	(a) 1% of the mortgage amount for women solely, (b) 2% of the mortgage amount for joint registration with women, (c) 3% of the mortgage amount if the property is registered exclusively in the male or other juridical person
(b) Mortgage (without possession Equitable Mortgage) when possession is not given or agreed to be given as aforesaid	0.5% of the mortgage amount (maximum Rs.10,000/-)
41. Mortgage of a Crop,- (a) when the loan is repayable not more than three months from the date of the instrument – For every sum secured not exceeding Rs.500	Rs.1/-
and for every Rs. 200 or part thereof secured in excess of Rs. 200	Rs.1/-
(b) when the loan is repayable more than three months, but not more than eighteen months from the date of the instrument- for every sum secured not exceeding Rs.100	Rs.2/-
and for every Rs.100 or part thereof secured in excess of Rs.100	Rs.2/-
42.Notarial Act	Rs 50/-
43. Note or Memorandum,- (a) of any goods exceeding in value twenty rupees	Rs.10/-
(b) of any stock or marketable security exceeding in value twenty rupees	Rs.10/-
44.Note of protest by the Master of a ship	Rs.20/-
45.Partition	0.5% of amount of the value of the separated share/ shares of the property
46.(A) Partnership –	Rs. 1000/-
(B) Dissolution of Partnership	Rs.500/-
47. Policy of Insurance A- Sea Insurance- (1) For or upon any voyage ,– (i) where the premium or consideration does not exceed the rate of on-eight per centum of the amount insured by the policy;	Rs.1/- Rs.1/-

(ii) 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;	Rs.1/-	Rs.1/-
(2) For time,- (iii) in respect of every full sum of one thousand hundred rupees and also any fractional part of one thousand five hundred rupees insured by the policy;	Rs 1/-	Rs1/-
Where the insurance shall be made for any time not exceeding six months;	Rs 1/-	Rs 1/-
Where the insurance shall be made for any time exceeding six months and not exceeding twelve months	Rs 1/-	Rs 1/-
B. Fire- insurance and other classes of insurance, not elsewhere including 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	Rs 2/-	
(ii) in any other case	Rs 4/-	
(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	
C- Accident and Sickness insurance – (a) against railway accident, valid for a single journey only	Rs 2/-	
(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.1000 and such amount exceeds Rs.1,000 for every Rs.1,000 or part thereof	Rs 2/-	
CC- Insurance by way of indemnity	Rs 5/-	
E-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 ,– (i) for every sum insured not exceeding Rs.250	Rs 2/-	Rs 1/-
(ii) 250-500	Rs 2/-	Rs 1/-
(iii)500 – 1000 and also for every Rs. 1000 or part thereof in excess of Rs 1,000	Rs 2/-	Rs 1/-
F- Re-insurance by an insurance company	One quarter of the duty payable in respect of the original insurance but not less than Rs 1/- or more than Rs 5/-	

48(a) Special Power of Attorney	Rs.500/-
(b) General Power of Attorney	Rs.1000/-
49.Promissory Note	
(a)when payable on demand,-	
(i)when the amount or value does not exceed Rs.250/-	Rs.5/-
(ii)250/-1,000/-	Rs.30/-
(iii)in any other case	Rs.50/-
(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	Rs.50/-
51.Protest by the master of Ship	Rs.50/-
52.Proxy	Rs.5/-
53. Receipt	Rs 5/-
54.Reconveyance,-	
(a)if the consideration for which the property was mortgaged does not exceed Rs.1000/-	Rs.200/-
(b)in any other case	Rs 400/-
55.Release Relinquishment of right,-	
(a)if the amount or value of the claim does not exceed Rs.1000/-	Rs.200/-
(b)in any other case	Rs 300/-
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. REVOCATION OF ANY TRUST OR SETTLEMENT -See settlement (No. 580; TRUST (No. 64).	The same duty as a bond (No. 15) for the amount of the loan secured.
57.Security Bond	
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 does not exceed Rs.1,000/-	2% of value set in the document (Maximum of Rs.5000/-)
(b)in any other case	2% of value set in the document (Maximum of Rs.5000/-)

58.Settlement A-Instrument of (including a deed of dower) B-Revocation of	The same duty as a Conveyance (No.23) for a sum equal to the amount of value of the property concerned as set forth in the Instrument of Revocation
59.Share Warrants	One and a half times the duty payable on a Consideration equal to the nominal amount of the shares specified in the Warrant
60.Shipping Order	Rs.50/-
61.Surrender of Lease,- (a)when the duty with which the lease is chargeable does not exceed Rs.10/-	Rs.200/-
(b) in any other case	Rs. 300/-
62.Transfer,- (a) of shares in incorporated company or other body corporate;	Rs.1/-
(b) of debentures, being marketable securities, whether the debentures 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 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 five rupees;	The duty with which such bond , mortgage-deed or policy of insurance is chargeable
(ii) in any other case	Rs.10/-
(d) of any property under the Administrator Generals Act 1874(2 of 1874), section 31;	Rs.20/-
(e) of any trust- property without consideration from one trustee to another trustee or from a trustee to a beneficiary	Rs. 10/-
63.Transfer of Lease(Transfer of Lease by way of assignment and by way of under lease)	(a) 1%for women solely , (b) 2% for joint registration with women, (c) 3% if the property is registered in the name of a male or other juridical person

64.Trust	
A- Declaration of, or concerning , any property when made by any writing not being a Will	2% of value set in the name document (Maximum of Rs.10,000/-)
B- Revocation of -- or concerning any property when made by any instrument other than 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 on the instrument but not exceeding thirty rupees.
65.Warrant for Goods	Rs. 10/- "

GEETANJALI DAS SAIKIA,

Secretary to the Government of Assam,
Legislative Department, Dispur, Guwahati-6.