



## The Gujarat Stamp and Electricity Duty Law (Amendment) Act, 1962

18 of 1962

**Keyword(s):**

**Stamp Duty, Electricity Duty, Law, Conveyance, Industrial Undertaking**

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# The Gujarat Government Gazette

## EXTRAORDINARY

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Separate paging is given to this Part in order that it may be filed as a separate compilation.

### PART IV

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The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st July 1962, is hereby published for general information.

M. G. MONANI,  
Secretary to the Government of Gujarat,  
Legal Department.

#### GUJARAT ACT NO. XVIII OF 1962.

*(First published, after having received the assent of the Governor in the Gujarat Government Gazette on the 31st July 1962.)*

An Act to amend the Bombay Stamp Act, 1958, the Gujarat Increase of Stamp Duties Act, 1961, and the Bombay Electricity Duty Act, 1958, for certain purposes.

It is hereby enacted in the Thirteenth Year of the Republic of India as follows:—

1. (1) This Act may be called the Gujarat Stamp and Electricity Duty Law<sup>s</sup> (Amendment) Act, 1962.

Short title  
and commen-  
cement.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Amendment  
of Schedule  
I to Bom.  
LX of 1958.

• 2. In the Bombay Stamp Act, 1958, in Schedule I for article 25, the following shall be substituted, namely :—

Bom.  
LX of  
1958.

Description of Instrument.	Proper stamp duty.
25. (a) CONVEYANCE other than a conveyance specified in clause (b), not being a transfer charged or exempted under article No. 59 —	Rs. nP.
when the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 100.	3.00
where it exceeds Rs. 100 but does not exceed Rs. 200 ..	7.00
where it exceeds Rs. 200 but does not exceed Rs. 300 ..	12.00
where it exceeds Rs. 300 but does not exceed Rs. 400 ..	16.00
where it exceeds Rs. 400 but does not exceed Rs. 600 ..	24.00
where it exceeds Rs. 600 but does not exceed Rs. 800 ..	32.00
where it exceeds Rs. 800 but does not exceed Rs. 1,000 ..	40.00
and for every Rs. 500 or part thereof in excess of Rs. 1,000	20.00

*Exemption.*—Assignment of copy-right by entry made under the Copyright Act, 1957.

14 of 1957.

(b) CONVEYANCE (not being a transfer charged or exempted under article No. 59) so far as it relates to immovable property situate within the cities and urban areas specified in sub-columns (1), (2) and (3) of the opposite column —	Ahmedabad city.	Areas within the limits of the Borough Municipalities of Bhavnagar, Jamnager, Rajkot, Baroda and Surat.	Urban areas other than those in sub-columns (1) and (2).
	(1)	(2)	(3)
	Rs. nP.	Rs. nP.	Rs. nP.
where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 100.	6.00	5.50	5.00
where it exceeds Rs. 100 but does not exceed Rs. 200.	12.00	11.00	10.00
where it exceeds Rs. 200 but does not exceed Rs. 300.	18.00	16.50	15.00

	(1)	(2)	(3)
where it exceeds Rs. 300 but does not exceed Rs. 400.	24.00	22.00	20.00
where it exceeds Rs. 400 but does not exceed Rs. 600.	36.00	33.00	30.00
where it exceeds Rs. 600 but does not exceed Rs. 800.	48.00	44.00	40.00
where it exceeds Rs. 800 but does not exceed Rs. 1,000.	60.00	55.00	50.00
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	30.00	27.50	25.00

*Explanation.*—For the purposes of clause (b) of this article:—

(1) “City of Ahmedabad” means the limits for the time being of the Municipal Corporation of Ahmedabad and the cantonment of Ahmedabad.

(2) “Urban area” means any area, other than an area referred to in sub-columns (1) and (2) which is for the time being

(i) within the limits of a municipal borough, municipal district, notified area, nagar or cantonment, or

(ii) within the limits of a village or gram the population of which as ascertained at the last preceding census is 10,000 or more.

Guj. VI of 1961. **3.** In the Schedule to the Gujarat Increase of Stamp Duties Act, 1961, entry (f) shall be deleted. **Amendment of Schedule to Guj. VI of 1961.**

Bom. XL of 1958. **4.** For the Schedule to the Bombay Electricity Duty Act, 1958, the following shall be substituted, namely:— **Substitution of Schedule to Bom. XL of 1958.**

## SCHEDULE

(See section 3)

Nature of consumption	Rates
1	2
I. For energy consumed otherwise than by an industrial undertaking for motive power or heating or in an electro-chemical or electro-metallurgical process.	
(a) in respect of premises used by an industrial undertaking excluding premises used for residential and office purposes.	2 nP. per unit.
(b) in respect of all premises not exempted under sub-section (2) of section 3 and not falling under clause (a) when flat rates are charged by the licensee.	Such rate as may be prescribed by the State Government not exceeding per mensem.
for every lamp of less than 30 watts.	40 nP.
for every lamp of 30 watts or more but less than 40 watts.	60 nP.
for every lamp of 40 watts or more but less than 60 watts.	80 nP.
for every lamp of 60 watts or more but not exceeding 100 watts.	120 nP.
for every additional 15 watts or fraction thereof in excess of 100 watts in any lamp.	20 nP.
for every 15 watts or fraction thereof in the case of any other appliance requiring electrical energy.	20 nP.
(c) in respect of pumping water for irrigation purposes.	120 nP. per unit.
(d) in respect of all premises not exempted under sub-section (2) of section 3 and not falling under clauses (a), (b) and (c).	Such rate as may be respectively specified by notification in the <i>Official Gazette</i> by the State Government for the areas in which the premises are situated not exceeding—
(i) for each unit of energy consumed for the use of a cinema house or theatre.	6 nP. per unit.
(ii) for each unit of energy consumed for any other purpose—	

Nature of consumption 1	Rates 2
(a) where the total consumption per month does not exceed 20 units	6 nP. per unit.
(b) where the total consumption per month exceeds 20 units	10 nP. per unit.
(c) on units consumed for studio lighting.	2 nP. per unit.

**LXIII** of 1948. *Explanation.*— For the purposes of clause (a) premises which are used wholly or principally for carrying on a manufacturing process within the meaning of clause (k) of section 2 of the Factories Act, 1948, shall be deemed to be used by an industrial undertaking.

II. For energy consumed by an industrial undertaking—

- (a) where it is consumed—
  - (i) in an electro-chemical or electro-metalurgical process, or
  - (ii) for motive power or heating by any of the following industrial undertakings, that is to say,
    - (x) industrial co-operative factories and production centres organised by the Khadi and Village Industries Board, constituted under the Khadi and Village Industries Commission Act, 1956, or by a Board constituted under the Bombay Khadi and Village Industries Act, 1960;
    - (y) industrial undertakings in which less than 50 persons (including persons employed on temporary basis or on daily wages) are working or were working on any day of the preceding twelve months in all the shifts in the aggregate and the capital assets of which (including investments in the form of land, building, machinery, equipment and working capital) do not exceed the value of Rs. 5 lakhs;

subject in all cases under clause (a) to the condition that separate meters or sub-meters are installed for indicating such consumption separately.

**LXI** of 1956.

Bom. XIX of 1960.

Nature of consumption	Rates
1	2
(b) in any other cases not falling under clause (a)	1.60 nP. per unit.

Where any question arises as to whether —

- (i) any undertaking is an industrial undertaking,
- (ii) any process is an electro-metallurgical or electro-chemical process, or
- (iii) energy is consumed for motive power or heating by an industrial undertaking falling under sub-clause (i) of clause (a),

the question shall be decided by the State Government and the decision of the State Government thereon shall be final.”