



The Indian Stamp (Himachal Pradesh Amendment) Act, 1952

Act 4 of 1953

Keyword(s):

Stamp Duty, Treasury

Amendments appended: 7 of 1989, 11 of 1991, 9 of 1992, 15 of 2023

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(3) It shall come into force at once.

2. Amendment section 4.—For section 4 of the Stage Carriages Act, 1861, the following section shall be substituted, namely:—

“4. *Charge for and duration of license.*—(1) The State Government may make rules prescribing the fee to be paid for every such license and the period for which the license shall be issued:

Provided that the amount to be paid for a license for a period of twelve months or less shall not exceed ten rupees and the rate of the fee shall not exceed one rupee for every month of the period of the license:

Provided further that a fraction of a month shall be deemed to be a full month for the purposes of calculating the amount of the fee.

(2) When a licensed stage carriage is transferred to a new proprietor within the period of the license, the name of such new proprietor shall, on application to that effect, be substituted in the license for the name of the former proprietor without any further payment for the remaining period of that license; and every person who appears by the license to be the proprietor, shall be deemed to be such proprietor for all the purposes of this Act.

(3) Every rule made under this section shall be laid, as soon as may be after it is made, before the Himachal Pradesh Legislative Assembly while it is in session and if, before the expiry of the session in which it is laid or the session immediately following, the House makes any modification in the rule or decides that the rules should not be made, the rules shall thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.”

3. Repeal and savings.—The Stage Carriages (Punjab Amendment) Act, 1924 (3 of 1924), as in force in the areas added to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 is hereby repealed, but notwithstanding such repeal, anything done or any action taken in exercise of any powers conferred by or under the said Act shall be deemed to have been done or taken in exercise of the powers conferred by or under this Act.

**THE INDIAN STAMP (HIMACHAL PRADESH AMENDMENT)
ACT, 1952**

(ACT No. 4 of 1953)

ARRANGEMENT OF SECTIONS

Sections .

1. Short title, extent and commencement.
2. Amendment of section 2.
3. Amendment of section 3.

4. Amendment of section 4.
5. Amendment of section 6.
6. Addition of a new section 6-A.
7. Addition of new section 19-A.
8. Amendment of section 23-A.
9. Amendment of section 24.
10. Amendment of section 32.
11. Amendment of section 77.
12. New Schedule I-A.

(Received the assent of the President of India on the 5th February, 1953, and was published in Gaz. of India, Part III, Sec. 3, dated the 28th February, 1953).

Amended, repealed or otherwise affected by:—

- (i) The Union Territories (Stamp and Court-Fees Laws) Act, 1961 (Central Act No. 33 of 1961) read with G.S.R. 518 (F. 4/4/63-UTL-65) dated the 18th March, 1964 (published in Gaz. of India, Extra., Part II, Sec. 3 (i), dated the 25th March, 1964) issued under section 2 thereof.
- (ii) H.P. Act No. 16 of 1970¹, published in R.H.P. Extra., dated the 31st July, 1970, p. 613—636.
- (iii) H.P. Ordinance 1976 Replaced by H.P. Act No 37 of 1976 assented to by Governor, Himachal Pradesh on 4-10-1976² and published in R.H.P. Extra., dated 6-10-1976, P. 1777 effective *w.e.f.* 1-4-76.
- (iv) H.P. Act No. 19 of 1978³ assented to by the Governor on, 26-4-1978 published in R.H.P. Extra., dated 29-4-1978 P. 405.
- (v) H.P. Act No. 11 of 1991⁴ assented to by the Governor, Himachal Pradesh on 23-4-1991 published in R.H.P. Extra., dated 24-4-1991 P. 853-854.
- (vi) H.P. Act No. 9 of 1992⁵ assented to by the Governor, Himachal Pradesh on 5-5-1992 published in R.H.P. Extra., dated 5-5-1992, P. 1927-1928.

An Act to provide for the amendment of the Indian Stamp Act, 1899 (II of 1899) in its application to the Himachal Pradesh.

It is hereby enacted as follows:—

1. Short title, extent and commencement.—(1) This Act may be called the Indian Stamp (Himachal Pradesh Amendment) Act, 1952.

1. For Statement of Objects and Reasons, *See* R.H.P. Extra., dated 31st May, 1969, p. 455.
2. For Statement of Objects and Reasons *See* R.H.P. Extra., dated 30-8-1976, p. 1593.
3. For Statement of Objects and Reasons *see* R.H.P. Extra., dated 8-4-1978, p. 334.
4. Passed In Hindi by The Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons *see* R.H.P. Extra., dated 21-3-1991, p. 452—454.
5. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons *see* R.H.P. Extra., dated 28-3-1992, p. 1671 and 1675.

(2) It extends¹ to the whole of the Himachal Pradesh.

(3) It shall come into force on such date² as the State Government may by notification in the Gazette of India, appoint in this behalf.

2. Amendment of section 2.—In clause (10) of section 2 of the Indian Stamp Act, 1899, hereinafter referred to as the said Act, for the colon shall be substituted a comma, followed by the words “or by Schedule I-A as the case may be”.

3. Amendment of section 3.—In section 3 of the said Act—

(1) After clause (c), the following proviso shall be inserted, namely:—

“Provided that, notwithstanding anything contained in clauses (a), (b) or (c) of this section or in Schedule I, and subject to the exemptions contained in Schedule I-A, the following instruments shall be chargeable with duty of the amount indicated in Schedule I-A, as the proper duty therefor, respectively, that is to say:—

(aa) every instrument mentioned in Schedule I-A as chargeable with duty under that Schedule which, not having been previously executed by any person is executed in the Himachal Pradesh on or after the date of commencement of this Act;

(bb) every instrument mentioned in Schedule I-A as chargeable with duty under that Schedule, which, not having been previously executed by any person, is executed out of Himachal Pradesh, on or after the date of commencement of this Act and relates to any property situated, or to any matter or thing done or to be done in the Himachal Pradesh, and is received in the Himachal Pradesh”.

(2) Between the word “Provided” and the words “that no duty” the word “also ” shall be inserted.

4. Amendment of section 4.—In sub-section (1) of section 4 of the said Act—

(a) for the word and figure “Schedule I” the word, figure and letter “Schedule I-A” shall be substituted, and

(b) for the words “one rupee”, the words “two rupees” shall be substituted.

5. Amendment of section 6.—In section 6 of the said Act—

(1) After the word and figure “Schedule I” the words, figure and letter “or Schedule I-A” shall be inserted.

1. The Act extended to Bilaspur by H.P. Act No. 14 of 1954 and enforced there *w.e.f.* 1-3-1955 by Not. No. R. 1-12/55, dated the 12th February, 1955, published in R.H.P. dated the 19th February, 1955. The Act extended to the areas added to H.P. u/s 5 of the Punjab Re-organisation Act, 1966, by H.P. Act No. 16 of 1970.
2. The Act enforced *w.e.f.* 1st April, 1953 by Not. No. R. 1-31/52, dated the 9th March, 1953, published in Gaz. of India, part III, Sec. 3, dated the 14th March, 1953.

- (2) In the proviso, for the words "one rupee" the words "two rupees" shall be substituted and after the words "has been paid" the following shall be added, namely :—

"unless it falls within the provisions of section 6-A".

6. Addition of a new section 6-A.—After section 6 of the said Act, the following new section shall be inserted:—

"6-A. Payment of Himachal Pradesh stamp duty on copies, counter-parts or duplicates when that duty has not been paid on the principal or original instrument.—(1) Notwithstanding anything contained in sections 4 or 6 or in any other law, unless it is proved that the duty chargeable under the Indian Stamp (Himachal Pradesh Amendment) Act, 1952 has been paid:—

- (a) on the principal or original instrument as the case may be; or
- (b) in accordance with the provisions of this section, the duty chargeable on an instrument of sale, mortgage or settlement other than a principal instrument or on a counterpart, duplicate or copy of any instrument shall, if the principal or original instrument would, when received in Himachal Pradesh, have been chargeable, under the Indian Stamp (Himachal Pradesh Amendment) Act, 1952, with a higher rate of duty with which the principal or original instrument would have been chargeable under section 19-A.

- (2) Notwithstanding anything contained in section 35 or in any other law, no instrument, counterpart, duplicate or copy chargeable with duty under this section shall be received in evidence as properly stamped unless the duty chargeable under this section has been paid thereon:

Provided that a court before which any such instrument, counterpart, duplicate or copy is produced, shall permit the duty chargeable under this section, to be paid thereon and shall then receive it in evidence."

7. Addition of a new section 19-A.—After section 19 of the said Act the following new section shall be inserted, namely:—

"19-A. Payment of duty on certain instruments liable to increased duty in Himachal Pradesh under clause (bb) of section 3.—Where any instrument has become chargeable in any part of India and thereafter becomes chargeable with higher rate of duty in the Himachal Pradesh under clause (bb) of the first proviso to section 3 as amended by the Indian Stamp (Himachal Pradesh Amendment) Act, 1952—

- (i) notwithstanding anything contained in the said proviso, the amount of duty chargeable on such instrument shall be the amount chargeable on it under Schedule I-A less the amount of duty, if any already paid on it in India,

(ii) in addition to the stamps, if any, already affixed thereto, such instrument shall be stamped with the stamps necessary for the payment of the amount of duty chargeable on it under clause (i) in the same manner and at the same time and by the same person as though such instrument were an instrument received in India for the first time at the time when it became chargeable with the higher duty."

8. Amendment of section 23-A.—In sub-section (1) of section 23-A of the said Act, for the word and figure 'Schedule-I' the word, figure and letter "Schedule I-A" shall be substituted.

9. Amendment of section 24.—In the proviso to section 24, of the said Act, for the full stop shall be substituted a comma followed by the words "or Schedule I-A, as the case may be".

10. Amendment of section 32.—In section 32 of the said Act—

- (1) in clause (a) of the proviso, after the words "any instrument" the words "other than an instrument chargeable with a duty under clause (bb) of the first proviso to section 3 as amended by the Indian Stamp (Himachal Pradesh Amendment) Act, 1952" shall be inserted.
- (2) the word "or" at the end of clause (b) of the proviso shall be omitted,
- (3) after clause (c) of the proviso the word "or" shall be inserted, and the following new clause shall be added:—

"(d) any instrument chargeable with duty under clause (bb) of the first proviso to section 3 as amended by the Indian Stamp (Himachal Pradesh Amendment) Act, 1952, and brought to him after the expiration of three months from the date on which it is first received in Himachal Pradesh."

11. Amendment of section 77.—At the beginning of section 77 of the said Act the following words shall be inserted, namely :—

"Except for the provisions as to copies contained in section 6-A".

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

SCHEDULE I-A

STAMP DUTY ON CERTAIN INSTRUMENTS

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

Description of Instrument 1	Proper Stamp Duty 2
1. Acknowledgement of a debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a	Twenty-five paise.

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 Bank Act, 1873, or section 291, 375 and 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 Fifteen 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-seven rupees, fifty paise.

ADVOCATE—See entry as an Advocate (No. 30).

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

Exemptions

Affidavit or declaration in writing when made—

- (a) as a condition of 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. AGREEMENT OR MEMORANDUM OF AN AGREEMENT.—

(a) if relating to the sale of a bill of exchange; Forty paise.

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(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 twenty-two rupees and fifty paise, twenty-five paise for every Rs.10,000 or part thereof of the value of the security or share.
(c) if not otherwise provided for.	Two rupees, twenty-five 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 for 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 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—	
(i) when the amount of loan or debt does not exceed Rs. 200.	Sixty paise.
(ii) when it exceeds Rs. 200, but does not exceed Rs. 400.	One rupee, twenty paise.
when it exceeds Rs. 400, but does not exceed Rs. 600.	One rupee, sixty-five paise.

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when it exceeds Rs. 600, but does not exceed Rs. 800.	One rupee, ninety-five paise.
when it exceeds Rs. 800, but does not exceed Rs. 1,000.	Two rupees, seventy paise.
when it exceeds Rs. 1,000, but does not exceed Rs. 1,200.	Three rupees, thirty paise.
when it exceeds Rs. 1,200, but does not exceed Rs. 1,600.	Four rupees, twenty paise.
when it exceeds Rs. 1,600, but does not exceed Rs. 2,500.	Six rupees, thirty paise.
when it exceeds Rs. 2,500, but does not exceed Rs. 5,000.	Twelve rupees, seventy five paise.
when it exceeds Rs. 5,000, but does not exceed Rs. 7,500.	Eighteen rupees, seventy-five paise.
when it exceeds Rs. 7,500, but does not exceed Rs. 10,000.	Twenty-four rupees, forty-five paise.
when it exceeds Rs. 10,000, but does not exceed Rs. 15,000.	Thirty-seven rupees, ninety-five paise.
when it exceeds Rs. 15,000 but does not exceed Rs. 20,000.	Forty-nine rupees, ninety-five paise.
when it exceeds Rs. 20,000, but does not exceed Rs. 25,000.	Sixty-one rupees, ninety-five paise.
when it exceeds Rs. 25,000, but does not exceed Rs. 30,000.	Seventy-six rupees, five paise.
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000.	Twenty-four rupees, forty-five paise.
(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) or clause (a) (ii) for the amount secured.

Exemption

Instrument of pawn or pledge of goods if unattested.

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| 7. APPOINTMENT IN EXECUTION OF POWER whether of Trustees of property, movable or immovable, where made by any writing not being a Will. | Thirty-seven rupees, fifty paise. |
| 8. APPRAISEMENT OF 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) 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).

Exemption

Instrument 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. ARTICLES OF ASSOCIATION OF A COMPANY—

- (a) when the authorised capital of the company does not exceed one lac; Sixty rupees.
- (b) in other cases One hundred and twenty rupees.

Exemption

Articles of any Association not formed for profit and registered under section 25 of the Companies Act, 1856.

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

11. ARTICLE OF CLERK-SHIP
 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).

As in Schedule I.

AUTHORITY TO ADOPT—See Adoption
 Deed (No. 3).

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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 Bond (No.15) for such amount.
(b) if it exceeds Rs 1,000, but does not exceed Rs.5,000;	Fifteen rupees.
and for every additional Rs.1,000 or part thereof in excess of Rs.5,000.	One rupee, fifteen paise subject to a maximum of one hundred and twelve rupees, fifty paise
13. BILL OF EXCHANGE	As in Schedule I.
14. BILL OF LADING (including a through bill of lading).	As in Schedule I.
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. 10;	Thirty paise.
where it exceeds Rs. 10 and does not exceed Rs. 50;	Sixty paise.
where it exceeds Rs. 50 and does not exceed Rs. 100;	One rupee, fifteen paise.
where it exceeds Rs. 100 and does not exceed Rs. 200;	Two rupees, twenty-five paise.
where it exceeds Rs.200 and does not exceed Rs. 300;	Three rupees, forty paise.
where it exceeds Rs. 300 and does not exceed Rs. 400;	Four rupees, fifty paise.
where it exceeds Rs. 400 and does not exceed Rs. 500;	Five rupees, sixty-five paise.
where it exceeds Rs. 500 and does not exceed Rs. 600;	Nine rupees.
where it exceeds Rs. 600 and does not exceed Rs. 700;	Ten rupees, fifty paise.
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, fifty paise.
where it exceeds Rs. 900 and does not exceed Rs. 1,000;	Fifteen rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000;	Seven rupees, fifty paise.

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

Exemption

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.

16. **BOTTOMORY BOND**, 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—
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| where the amount or value secured does not exceed Rs. 10; | Thirty paise. |
| where it exceeds Rs. 10 and does not exceed Rs. 50; | Sixty paise. |
| where it exceeds Rs. 50 and does not exceed Rs. 100; | One rupee, fifteen paise. |
| where it exceeds Rs. 100 and does not exceed Rs. 200; | Two rupees, twenty-five paise. |
| where it exceeds Rs. 200 and does not exceed Rs. 300; | Three rupees, forty paise. |
| where it exceeds Rs. 300 and does not exceed Rs. 400; | Four rupees, fifty paise. |
| where it exceeds Rs. 400 and does not exceed Rs. 500; | Five rupees, sixty-five paise. |
| where it exceeds Rs. 500 and does not exceed Rs. 600; | Six rupees, seventy-five paise. |
| where it exceeds Rs. 600 and does not exceed Rs. 700; | Seven rupees, ninety paise. |
| where it exceeds Rs. 700 and does not exceed Rs. 800; | Nine rupees. |
| where it exceeds Rs. 800 and does not exceed Rs. 900; | Ten rupees, fifteen paise. |
| where it exceeds Rs. 900 and does not exceed Rs. 1,000; | Eleven rupees, twenty-five paise. |
| and for every Rs. 500 or part thereof in excess of Rs. 1,000. | Five rupees, sixty-five paise. |

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| 17. CANCELLATION—Instrument of (including any instrument by which any instrument previously executed is cancelled) if attested and not otherwise provided for. | Fifteen 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). | |
| 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 other Revenue Officer. | 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 of any such company or body. | Forty paise. |
| 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. | Three 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's business under the supervision of inspectors or under letters of licence, for the benefit of his creditors. | Thirty rupees. |

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[23. Conveyance as defined by section 2 (10) not being a Transfer charged or exempted under No. 62.	Where conveyance amounts to sale of immovable property	Other conveyances
	(a)	(b)
where the value or amount of the consideration equal to the market value of the property or consideration, if any as set forth therein does not exceed Rs. 50;	Six rupees	One rupee and fifty paise.
where it exceeds Rs. 50, but does not exceed Rs. 100;	Twelve rupees	Three rupees.
where it exceeds Rs. 100, but does not exceed Rs. 200;	Twenty Four rupees	Six rupees.
where it exceeds Rs. 200, but does not exceed Rs.300;	Thirty-six rupees	Nine rupees.
where it exceeds Rs.300, but does not exceed Rs.400.	Forty-eight rupees	Twelve rupees.
where it exceeds Rs.400, but does not exceed Rs.500;	Sixty rupees.	Fifteen rupees.
where it exceeds Rs.500, but does not exceeds Rs. 600.	Seventy-two rupees	Eighteen rupees .
where it exceeds Rs.600, but does not exceed Rs.700;	Eighty-four rupees	Twenty-one rupees.
where it exceeds Rs700, but does not exceed Rs.800;	Ninety-six rupees	Twenty-four rupees.
where it exceeds Rs.800, but does not exceed Rs.900;	One hundred and eight rupees	Twenty-seven rupees.
where it exceeds Rs.900, but does not exceed Rs.1,000.	One hundred and twenty rupees	Thirty rupees.
for every Rs. 500 or part thereof in excess of Rs. 1,000.	Sixty rupees	Fifteen rupees.

Exemption :

Assignment of copyright under the Copyright Act, 1957 section 18.

COPARTNERSHIP—DEED See Partnership (No. 46)

24. COPY OR EXTRACT certified to be true copy or extract, by or by order of any

1. Entry 23 Subs vide Act No. 37 of 1976 again subs. vide Act No. 11 of 1991.

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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.	One rupee, fifteen paise.
(ii) in any other case not falling within the provisions of section 6-A.	Three 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. 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;	One rupee, fifteen paise.
(b) in any other case not falling within the provisions of section 6-A.	Three rupees.
<i>Exemption</i>	
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 a Bond (No. 15) for such amount.
(b) in any other case.	Fifteen rupees.
27. DEBENTURE (whether 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.

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. Declaration of any Trust—See Trust (No. 64).

28. DELIVERY ORDER IN RESPECT OF GOODS, 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. Thirty rupees.

DOWER, Instrument of—See Settlement (No. 58).

DUPLICATE—See Counterpart (No. 25).

30. ENTRY AS AN ADVOCATE, VAKIL OR ATTORNEY ON THE ROLL OF THE HIGH COURT—

(a) in the case of an Advocate or Vakil; Seven hundred and fifty rupees.

(b) in the case of an Attorney. Seven hundred and fifty rupees.

Exemption

Entry of an Advocate, Vakil or Attorney on the roll of the High Court, when he has previously been enrolled in any other High Court.

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31. EXCHANGE OF PROPERTY, Instrument of— EXTRACT—See Copy (No. 24).	The same duty as a Conveyance (No. 23) as levied by this Act for 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 mortgage-deed with possession [No. 40 (a)] for the amount 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 mortgage deed with possession [No. 40 (a)] for the amount equal to 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. ¹ [GIFT—Instrument of, not being a Settlement (No. 58), or Will or Transfer (No. 62).	The same duty as a conveyance amounting to sale (No. 23) as levied by this Act for a consideration equal to the market value of the property or consideration, if any, as set forth in the instrument, whichever is higher.
Hiring Agreement or Agreement for Service.	See Agreement (No. 5).]
34. INDEMNITY BOND	The same duty as a Security Bond (No. 57) for the same amount.

1. Item No. 31 subs. vide Act No. 37 of 1976 again vide Act No. 11 of 1991.

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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) where by 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) as levied by this Act, 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 10 years, but not exceeding 20 years;

The same duty as a Conveyance (No. 23) as levied by this Act, 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 20 years, but not exceeding 30 years;

The same duty as a Conveyance (No. 23) as levied by this Act, 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 30 years, but not exceeding 100 years;

The same duty as a Conveyance (No. 23) as levied by this Act, 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 100 years or in perpetuity;

The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal in the case of a lease granted solely for agricultural purposes to 1/10th and in any other case to 1/6th of the whole amount of rents

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

which would be paid or delivered in respect of the first fifty years of lease.

The same duty as a Conveyance (No. 23) as levied by this Act, 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) as levied by this Act, 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) as levied by this Act, 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 has been paid or delivered:

Exemption

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.

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 subsequently executed, the duty on such lease shall not exceed one rupee and fifty paise.

In this exemption a lease for the purposes of cultivation shall include a lease of lands for cultivation together with a homestead or tank.

Explanation.—When a lessee undertakes to pay any recurring charge, such as Government revenue, the 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 amount so agreed to be paid by the lessee shall be deemed to be part of the rent.

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| 36. LETTER OF ALLOTMENT OF SHARES | Thirty paise. |
| 37. LETTER OF CREDIT | As in Schedule-I |
| LETTER OF GUARANTEE— <i>See</i> Agreement (No. 5). | |
| 38. LETTER OF LICENCE 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. | Thirty rupees. |
| 39. MEMORANDUM OF ASSOCIATION OF COMPANY— | |
| (a) if accompanied by articles of association under sections 26, 27 and 28 of the Companies Act, 1956; | Sixty rupees. |
| (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. | |
| 40. MORTGAGE-DEED not being an agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6), Bottomory Bond (No.16), Mortgage of a Crop (No. 41), Respondentia Bond (No. 56), or Security Bond (No. 57),— | |
| ¹ (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 amounting to sale (No. 23) as levied by this Act for a consideration equal to the market value of the property or consideration, if |

1. Item No. 40 (a) subs. vide Act No. 37 of 1976 again subs vide Act No. 11 of 1991.

any, as set forth in the instrument; whichever is higher;]

- (b) when possession is not given or agreed to be given as aforesaid; The same duty as a Bond (No. 15) of 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) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above-mentioned purposes where the principal or primary security is duly stamped—

for every sum secured not exceeding Rs. 1,000; One rupee, fifteen paise.

and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000. One rupee, fifteen paise.

Exemptions

- (1) Instruments, 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.

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—

for every sum secured not exceeding Rs. 200; Fifteen paise.

and for every Rs. 200 or part thereof secured in excess of Rs. 200; Fifteen paise.

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- (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 Thirty paise.
Rs. 100;
- and for every Rs. 100 or part thereof Thirty paise.
secured in excess of Rs.100.
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. Four rupees, fifty paise.
- See also Protest of Bill or Note (No. 50).
43. NOTE OR MEMORANDUM, sent by a Broker or Agent to Principal intimating the purchase or sale on account of such Principal—
- (a) of any goods exceeding in value twenty rupees. Forty paise.
- (b) of any stock or marketable security exceeding in value twenty rupees. Subject to a maximum of thirty rupees, thirty paise, for every Rs.10,000 or part thereof of the value of the stock or security.
44. NOTE OF PROTEST BY THE MASTER OF A SHIP. Seventy-five paise.
- ¹45. 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 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 shares, then one of such equal shares) shall be deemed

1. 45 Subs. vide Act No. 9 of 1992.

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 a partition shall be reduced by the amount of duty paid in respect of the first instrument but shall not be less than five rupees;
- (b) where land is held on Revenue Settlement for a period—
- (i) not exceeding forty years and paying full assessment, the value for the purpose of stamp duty shall be calculated at not more than ten times of annual revenue, and
- (ii) exceeding forty years and paying full assessment the value for the purpose of stamp duty shall be calculated at not more than twenty times the annual revenue; and
- (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
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	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]
46. PARTNERSHIP—	
A—Instrument of—	
(a) where the capital of the partnership does not exceed Rs. 500;	Three rupees, seventy-five paise.
(b) in any other case	Twenty-two rupees, fifty paise.
B—Dissolution of—	
PAWN OR PLEDGE— <i>See</i> Agreement relating to Deposit of Title-deed, Pawn or Pledge (No. 6).	Fifteen rupees.
47. POLICY OF INSURANCE	As in Schedule I.
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 of one or more document in relation to a single transaction or for admitting execution of one or more such documents;	One rupee, fifty paise.
(b) when required in suits or proceedings under Presidency Small Cause Courts Act, 1882;	One rupee, fifty paise.
(c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a);	Three rupees
(d) when authorising not more than five persons to act jointly and severally in more than one transaction or generally;	Fifteen 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;	Thirty rupees.
(f) when given for consideration and authorising the attorney to sell any immovable property;	The same duty as a Conveyance (No. 23) as levied by this Act for the amount of consideration.

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(g) in any other case	Three rupees for each person authorised. <i>N.B.</i> —The term “registration” includes every operation, incidental to registration under the Indian Registration Act, 1908.
<i>Explanation.</i> —For the purpose of this article more than one person when belonging to the same firm shall be deemed to be one person.	
49. PROMISSORY NOTE	As in Schedule I.
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.
51. PROTEST BY THE MASTER OR A SHIP	As in Schedule I.
52. PROXY	As in Schedule I.
53. RECEIPT	As in Schedule I.
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) as levied by this Act, for the amount of such consideration as set forth in the reconveyance.
(b) in any other case—	
(i) if the reconveyance relates to immovable property situate within a Municipality, Cantonment Board, Small Town or Notified Area ;	Forty-five rupees.
(ii) in other cases	Thirty 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 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

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| | value as set forth in the Release. |
| (b) in any other case | Fifteen 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 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 surety to secure the due performance of a contract or the due discharge of a liability—
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| (a) when the amount secured does not exceed Rs. 1,000; | The same duty as Bond (No. 15) for the amount secured. |
| (b) in any other case | Fifteen rupees. |

Exemptions

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.

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58. SETTLEMENT—	
A—Instrument of (including a deed of dower).	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.
<i>Exemption</i>	
Deed of dower executed on the occasion of a marriage between Muhammadans.	
B—Revocation of— See also Trust (No. 64).	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 thirty rupees.
59. SHARE WARRANTS to bearer issued under the Companies Act, 1956.	One-and a half times the duty payable on a mortgage-deed with possession [No. 40(a)] for the amount 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, 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. SHIPPING ORDER	Fifteen paise.
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.
(b) in any other case	Fifteen rupees.

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Exemption

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

62. TRANSFER (whether with or without consideration)—

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| (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; | One-half of the duty payable on a debenture (No. 27) for a consideration equal to the face amount of the debenture. |
| (c) of any interest secured by a bond, mortgage-deed or policy of insurance; | One-half of the duty with which such bond, mortgage-deed or policy of insurance is chargeable subject to a maximum of seventy-five rupees. |
| (d) of any property under the Administrator-General's Act, 1913, section 25; | Twenty-two rupees, fifty paise. |
| (e) of any trust-property without consideration from one trustee to another trustee, or from a trustee to a beneficiary. | Eleven rupees, twenty-five paise or such smaller amount as may be chargeable under clauses (a) to (c) of this article. |

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 of assignment, and not by way of under lease.

The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal to the amount of the consideration for the transfer.

Exemption

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

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	property concerned, as set forth in the instrument, but not exceeding forty-five rupees.
B--Revocation of--of, or concerning any property when made by any instrument other than a Will.	The same duty as a Bond (No.14) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding thirty rupees.
<i>See also Settlement (No. 58) Valuation.</i>	
<i>See Appraisement (No. 8) Vakil--See entry as Vakil (No. 30).</i>	
65. WARRANT FOR GOODS, that 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, fifteen paise.
[X X X X X X X X]	

AUTHORITATIVE ENGLISH TEXT

**THE INDIAN STAMP (HIMACHAL PRADESH AMENDMENT)
ACT, 1988**

(Act No. 7 of 1989)²

ARRANGEMENT OF SECTIONS

Sections:

1. Short title.
2. Amendment of section 27.
3. Insertion of section 47-A.

[Received the assent of the President of India on the 31st March, 1989 and published in Hindi in R.H.P. Extra., dated 6-4-1989, P. 557-558 and in English in R.H.P. Extra., dated 25-4-1989, P. 1014-1015].

1. Proviso added vide Act No. 19 of 1978 and deleted vide Act No. 11 of 1991.
2. Passed in Hindi by the H.P. Vidhan Sabha. For Statement of Objects and Reasons see R.H. P. Extra., dated 10-1-89, pages 51 and 54.

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	property concerned, as set forth in the instrument, but not exceeding forty-five rupees.
B--Revocation of--of, or concerning any property when made by any instrument other than a Will.	The same duty as a Bond (No.14) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding thirty rupees.
<i>See also Settlement (No. 58) Valuation.</i>	
<i>See Appraisement (No. 8) Vakil--See entry as Vakil (No. 30).</i>	
65. WARRANT FOR GOODS, that 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, fifteen paise.
[X X X X X X X X]	

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2. Passed in Hindi by the H.P. Vidhan Sabha. For Statement of Objects and Reasons see R.H. P. Extra., dated 10-1-89, pages 51 and 54.

An Act further to amend the Indian Stamp Act, 1899 (Central Act No. II of 1899) in its application to the State of Himachal Pradesh.

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Thirty-ninth Year of the Republic of India, as follows:—

1. Short title.—This Act may be called the Indian Stamp (Himachal Pradesh Amendment) Act, 1988.

2. Amendment of section 27.—For the words and brackets “The consideration (if any)” occurring in section 27 of the Indian Stamp Act, 1899 (2 of 1899) (hereinafter called as the principal Act), the words and signs “The consideration, if any, the market value of the property” shall be substituted.

3. Insertion of section 47-A.—After section 47 of the principal Act, the following new section shall be added, namely:—

“47-A. *Instruments under-valued, how to be dealt with.*—(1) If the Registering Officer, appointed under the Registration Act, 1908 (16 of 1908) while registering any instrument relating to the transfer of any property, has reason to believe that the market value of the property or the consideration, as the case may be, has 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 or consideration, as the case may be, and the proper duty payable thereon.

(2) On receipt of 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 or consideration and the duty, as aforesaid, and the deficient amount of duty, if any, shall be payable by the person liable to pay the duty.

(3) The Collector may, *suo moto* or on receipt of reference from the Inspector General of Registration or the Registrar of a District, in whose jurisdiction the property, or any portion thereof, which is the subject-matter of the instrument, is situated, appointed under the Registration Act, 1908 (16 of 1908) shall, within three years from the date of registration of any instrument, not already referred to him under sub-section (1), call for and examine the instrument for the purpose of satisfying himself as to the correctness of its market value or consideration, as the case may be, and the duty payable thereon and if, after such examination, he has reason to believe that the market value or consideration has not been truly set forth in the instrument, he may determine the market value or consideration and the duty, as aforesaid, in accordance with procedure provided for in sub-section (2), and the deficient

amount of duty, if any, shall be payable by the person liable to pay the duty:

Provided that nothing in this sub-section shall apply to any instrument registered before the date of the commencement of the Indian Stamp (Himachal Pradesh Amendment) Act, 1988.

- (4) Where for any reason the original document called for by the Collector under sub-section (3) is not produced or cannot be produced, the Collector may, after recording the reasons for its non-production, call for a certified copy of the entries of the document from the registering officer concerned and exercise the powers conferred on him under sub-section (3).
- (5) Any person, aggrieved by an order of the Collector, under sub-section (2) or sub-section (3), may, within thirty days from the date of the order, prefer an appeal before the District Judge and all such appeals shall be heard and disposed off in such manner as may be prescribed by rules made under this Act.
- (6) For the purpose of this section "market value" of any property shall be estimated to be the price which, in the opinion of the Collector or the appellate authority, as the case may be, such property would have fetched, if sold in the open market on the date of execution of the instrument relating to the transfer of such property."

NOTIFICATIONS AND RULES

UNDER

THE INDIAN STAMP ACT, 1899

APPOINTMENTS AND DELEGATIONS

REVENUE DEPARTMENT

NOTIFICATIONS

Shimla-2, the 29th April, 1976

No.7-7/66-Rev.A.—In exercise of the powers conferred upon him under clause (b) of sub-section (9) of section 2 of the Indian Stamp Act, 1899 (II of 1899) and all other powers enabling him in this behalf the Governor, Himachal Pradesh, is pleased to appoint Sub-Divisional Officer (Civil) Shimla, as 'Collector' under the Indian Stamp Act, 1899, (II of 1899), who shall function as such in the absence of the District Collector from the district headquarters.

(R.H.P. dated 8-5-1976, p 531)

REMISSION OF STAMP DUTY

Shimla-4, the 11th April, 1957

No. 101-280/56.—In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (II of 1899) as

**AUTHORITATIVE ENGLISH TEXT
OF THE INDIAN STAMP (HIMACHAL PRADESH AMENDMENT)
ACT, 1991**

(Act. No. 11 of 1991)

ARRANGEMENT OF SECTIONS

Sections :

1. Short title and extent.
2. Amendment of Schedule I-A.

(Received the assent of the Governor, Himachal Pradesh, on the 23rd April, 1991 and was published in Hindi in R.H.P. Extra., dated 24-4-1991, pages 851-52 and in English in R. H. P. Extra., dated 24-4-1991, page 853-854).

An Act further to amend the Indian Stamp Act, 1899 (Act No. 11 of 1899) in its application to the State of Himachal Pradesh.

Enacted by the Legislative Assembly of Himachal Pradesh in the Forty-second year of the Republic of India as follows :—

1. *Short title and extent.*—(1) This Act may be called the Indian Stamp (Himachal Pradesh Amendment) Act, 1991.

(2) It extends to the whole of Himachal Pradesh.

2. *Amendment of Schedule I-A.*—In Schedule I-A annexed to the Indian Stamp Act, 1899, (2 of 1899) in its application to the State of Himachal Pradesh :—

(a) for Articles 23 and 33 and clause (a) of Article 40, the following Articles 23, 33 and clause (a) of Article 40 shall be substituted, namely:—

<i>Description of instrument</i>	<i>Proper stamp duty</i>	
23. Conveyance as defined by section 2(10) not being a Transfer charged or exempted under No. 62.	Where conveyance amounts to sale of immovable property	Other conveyances
	(a)	(b)
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Where the value or amount of the consideration equal to the market value of the property or consideration, if any, as set forth therein does not exceed Rs. 50 ;	Six rupees	One rupee and fifty paise

1. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see R. H. Extra., dated 21-3-1991, P. 452 and 454.

where it exceeds Rs. 50, but does not exceed Rs. 100 ;	Twelve rupees	Three rupees.
where it exceeds Rs. 100, but does not exceed Rs. 200 ;	Twenty-four rupees	Six rupees.
where it exceeds Rs. 200, but does not exceed Rs. 300 ;	Thirty-six rupees	Nine rupees
where it exceeds Rs. 300, but does not exceed Rs. 400 ;	Forty-eight rupees	Twelve rupees
where it exceeds Rs. 400, but does not exceed Rs. 500 ;	Sixty rupees.	Fifteen rupees.
where it exceeds Rs. 500, but does not exceed Rs. 600 ;	Seventy-two rupees	Eighteen rupees.
where it exceeds Rs. 600, but does not exceed Rs. 700 ;	Eighty-four rupees	Twenty-one rupees.
where it exceeds Rs. 700, but does not exceed Rs. 800 ;	Ninety-six rupees	Twenty-four rupees
where it exceeds Rs. 800, but does not exceed Rs. 900 ;	One hundred and eight rupees	Twenty-seven rupees.
where it exceeds Rs. 900, but does not exceed Rs. 1,000 ;	One hundred and twenty rupees	Thirty rupees.
for every Rs. 500 or part thereof in excess of Rs. 1,000.	Sixty rupees	Fifteen rupees

Exemption :

Assignment of copyright under the Copyright Act, 1957, section 18.

Co-Partnership—Deed	See Partnership (No. 46)
33. Gift—Instrument of, not being a Settlement (No. 58), or Will or Transfer (No. 62).	The same duty as a conveyance amounting to sale (No. 23) as levied by this Act for a consideration equal to the market value of the property or consideration, if any, as set forth in the instrument, whichever is higher.
Hiring Agreement or agreement for Service.	See Agreement (No. 5).
40. (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 amounting to sale (No. 23) as levied by this Act for a consideration equal to the market value of the property or consideration, if any, as set forth in the instrument ; whichever is higher;" and
(b) The existing proviso occurring at the end shall be deleted.	

AUTHORITATIVE ENGLISH TEXT

THE INDIAN STAMP (HIMACHAL PRADESH AMENDMENT) ACT, 1992

(Act No. 9 of 1992)

ARRANGEMENT OF SECTIONS

Sections:

1. Short title
2. Amendment of Schedule I-A.

[Received the assent of the Governor, Himachal Pradesh on the 2nd May, 1992 and was published in Hindi and English in R.H.P. Extra., dated 5th May, 1992 at pages 1925 to 1926 and 1927 to 1928].

An Act further to amend the Indian Stamp Act, 1899 (Act No. 2 of 1899) in its application to the State of Himachal Pradesh.

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Forty-third Year of the Republic of India as follows :—

1. *Short title.*—This Act may be called the Indian Stamp (Himachal Pradesh Amendment) Act, 1992.

2. *Amendment of Schedule I-A.*—In Schedule I-A annexed to the Indian Stamp Act, 1899, (2 of 1899) in its application to the State of Himachal Pradesh, for Article 45, the following shall be substituted, namely:—

45. *PARTITION, Instrument of, as defined by section 2(15).*

The same duty as Bond (No.15) 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 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:

Provided always that—

- (a) when an instrument of partition containing an agreement to divide property in severalty is executed and

1. Passed in Hindi by the Himachal Pradesh, Vidhan Sabha. For Statement of Objects and Reasons see R. H. P. Extra., dated 28-3-1992 pages 1671 and 1675.

a partition is effected in pursuance of such agreement the duty chargeable upon the instrument affecting such a partition shall be reduced by the amount of duty paid in respect of first instrument but shall not be less than five rupees;

(b) where land is held on Revenue Settlement for a period—

(i) not exceeding forty years and paying full assessment, the value for the purpose of stamp duty shall be calculated at not more than ten times of annual revenue; and

(ii) exceeding forty years and paying full assessment, the value for the purpose of stamp duty shall be calculated at not more than twenty times the annual revenue; and

(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, the duty on such instrument shall not exceed five rupees".

RULES

UNDER

THE INDIAN STAMP ACT, 1899.

THE HIMACHAL PRADESH STAMP (PREVENTION OF UNDERVALUATION OF INSTRUMENTS) RULES, 1992

ARRANGEMENT OF RULES

Rules:

1. Short title
2. Definitions.

3. Procedure on receipt of reference or where the Collector proposes to take action *suo-motu* under section 47-A.
4. Principles for determination of market value.
5. Order determining the market value.
6. Appearance through Advocate or authorised agent.
7. Appeals.
8. Procedure for the disposal of appeals.
9. Hearing of appeal.
10. Order in appeal.
11. Return of records to Collector
12. Rules of procedure
13. Manner of service of notice and orders to the parties.

FORMS-I to III

[Published in Hindi in R.H.P. Extra., dated 20-7-1992, p. 2613 to 2619].

REVENUE DEPARTMENT

NOTIFICATION

Shimla-2, the 26th June, 1992

No. Rev. 1-2(Stamp)1/87-Vol-I.—In exercise of the powers conferred by section 75 of the Indian Stamp Act, 1899 (Act No. II of 1899), read with section 47-A, as inserted by the Indian Stamp (Himachal Pradesh Amendment) Act, 1988 (Act No. 7 of 1989), the Governor, Himachal Pradesh, hereby makes the following rules, namely :—

1. *Short title.*—These rules may be called the Himachal Pradesh Stamp (Prevention of Undervaluation of Instruments) Rules, 1992.

2. *Definitions.*—(1) In these rules, unless the context otherwise requires,—

- (a) "Act" means the Indian Stamp Act, 1899 (Act No. II of 1899) as applicable to the State of Himachal Pradesh;
- (b) "Authorised agent" means—
 - (i) a person holding power-of-attorney authorising him to act on behalf of his principal; or
 - (ii) an agent empowered by written authority under the hand of his principal;
- (c) "Form" means a form appended to these rules;
- (d) "Government" means the Government of Himachal Pradesh;
- (e) "Registering Officer" means the Registering Officer appointed under the Registration Act, 1908 (No. XVI of 1908); and
- (f) "section" means a section of the Act.

(2) All other words and expressions, used, but not defined, in these rules, shall have the same meanings as are assigned to them in the Act.

Eligibility of Securities :

10. The investment in Government Stock will be reckoned as an eligible investment in Government Securities by banks for the purpose of Statutory Liquidity Ratio (SLR) under section 24 of the Banking Regulation Act, 1949. The stocks will qualify for the ready forward facility.

By order and in the name of the Governor of Himachal Pradesh,

Sd/-
(DR. ABHISHEK JAIN, IAS),
Secretary (Finance),
to the Government of Himachal Pradesh.

विधि विभाग

अधिसूचना

शिमला-2, 7 दिसम्बर, 2023

संख्या: एल0एल0आर0-डी0(6)-19/2023-लेज.—हिमाचल प्रदेश के राज्यपाल ने भारत के संविधान के अनुच्छेद 200 के अधीन प्रदत्त शक्तियों का प्रयोग करते हुए भारतीय स्टाम्प (हिमाचल प्रदेश संशोधन) विधेयक, 2023 (2023 का विधेयक संख्यांक 17) को दिनांक 06-12-2023 को अनुमोदित कर दिया है तथा अनुच्छेद 348 के खण्ड (3) के अधीन, विधेयक के अंग्रेजी पाठ को राजपत्र, हिमाचल प्रदेश में प्रकाशित करने के लिए प्राधिकृत कर दिया है। अतः उपरोक्त विधेयक को वर्ष 2023 के अधिनियम संख्यांक 15 के रूप में अंग्रेजी प्राधिकृत पाठ सहित राजपत्र (ई-गजट) हिमाचल प्रदेश में प्रकाशित किया जाता है।

आदेश द्वारा,

शरद कुमार लगवाल,
सचिव (विधि)।

2023 का अधिनियम संख्यांक 15

भारतीय स्टाम्प (हिमाचल प्रदेश संशोधन) अधिनियम, 2023

धाराओं का क्रम

धारा :

1. संक्षिप्त नाम।
2. अनुसूची 1-क का संशोधन।

2023 का अधिनियम संख्यांक 15

भारतीय स्टाम्प (हिमाचल प्रदेश संशोधन) अधिनियम, 2023

(माननीय राज्यपाल महोदय द्वारा तारीख 6 दिसम्बर, 2023 को यथाअनुमोदित)

हिमाचल प्रदेश राज्य को यथा लागू भारतीय स्टाम्प अधिनियम, 1899 (1899 का अधिनियम संख्यांक 2) का और संशोधन करने के लिए अधिनियम।

भारत गणराज्य के चौहत्तरवें वर्ष में हिमाचल प्रदेश विधान सभा द्वारा निम्नलिखित रूप में यह अधिनियम हो:-

1. **संक्षिप्त नाम.**—इस अधिनियम का संक्षिप्त नाम भारतीय स्टाम्प (हिमाचल प्रदेश संशोधन) अधिनियम, 2023 है।

2. **अनुसूची 1-क का संशोधन.**—हिमाचल प्रदेश राज्य को यथा लागू भारतीय स्टाम्प अधिनियम, 1899 की अनुसूची 1-क में,—

(क) अनुच्छेद 3 में, “एक सौ रुपए” शब्दों के स्थान पर “एक हजार रुपए” शब्द रखे जाएंगे;

(ख) अनुच्छेद 4 में, “दस रुपए” शब्दों के स्थान पर “बीस रुपए” शब्द रखे जाएंगे;

(ग) अनुच्छेद 5 में, “पचास रुपए” शब्दों के स्थान पर “एक सौ रुपए” शब्द रखे जाएंगे;

(घ) अनुच्छेद 23 में,—

(i) “सम्पत्ति के बाजार मूल्य या क्रय मूल्य की रकम का महिलाओं के लिए 4.00 प्रतिशत तथा अन्य व्यक्तियों के लिए 6.00 प्रतिशत” शब्दों, अंकों और चिन्ह के स्थान पर “अस्सी लाख रुपये तक के सम्पत्ति के बाजार मूल्य या प्रतिफल रकम, जो भी अधिक हो, का महिलाओं के लिए 4.00 प्रतिशत तथा अन्य व्यक्तियों के लिए पचास लाख रुपए तक 6.00 प्रतिशत और यथास्थिति, अस्सी लाख रुपए या पचास लाख रुपए से अधिक बाजार मूल्य या प्रतिफल रकम की सम्पत्ति, जो भी अधिक हो, के लिए 8.00 प्रतिशत” शब्द, अंक और चिन्ह रखे जाएंगे;

(ii) दस रुपए के निकटतम तक पूर्णांकित शब्दों के पश्चात् “।” चिन्ह के स्थान पर “:” चिन्ह रखा जाएगा और उसके पश्चात् निम्नलिखित परन्तुक अन्तःस्थापित किया जाएगा, अर्थात्:—

“परन्तु, यदि विक्रय विलेख के रजिस्ट्रीकरण की तारीख से एक वर्ष के भीतर वही क्रेता और विक्रेता, विक्रय विलेख, जिसका बाजार मूल्य या प्रतिफल रकम पूर्वतर विलेख (विलेखों) की रकम सहित, यथास्थिति, अस्सी लाख रुपए या पचास लाख रुपए से अधिक हो, के रजिस्ट्रीकरण के लिए आवेदन करते हैं तो पूर्वतर मामलों सहित समस्त मामलों में 8 प्रतिशत स्टाम्प शुल्क प्रभारित किया जायेगा।

(ङ) अनुच्छेद 31 के स्थान पर, निम्नलिखित रखा जाएगा, अर्थात्:—

“सम्पत्ति का विनिमय (आदान-प्रदान) विलेख;

(क) रक्त संबंधी व्यक्तियों (एक ही पूर्वज से अवजनित) और पति और पत्नी के मध्य;

न्यूनतम सौ रुपए और अधिकतम एक हजार रुपए के अध्यक्षीन विनिमय की गई सम्पत्ति के निम्नतर मूल्य का 0.05 प्रतिशत;

(ख) ऐसे व्यक्तियों, जो रक्त-संबंधी नहीं हैं के मध्य;

न्यूनतम सौ रुपए और अधिकतम एक हजार रुपए के अध्यक्षीन, विनिमय की गई सम्पत्ति के निम्नतर मूल्य का 0.05 प्रतिशत; और अनुच्छेद 23 के अनुसार सम्पत्ति के उच्चतर मूल्य में से सम्पत्ति के निम्नतर मूल्य को घटाकर प्राप्त मूल्य।”;

(च) अनुच्छेद 33 में,—

- (i) "सम्पत्ति के बाजार मूल्य का "महिलाओं के लिए 4.00 प्रतिशत तथा अन्य व्यक्तियों के लिए 6.00 प्रतिशत" शब्द, अंक और चिन्ह के स्थान पर "अस्सी लाख तक के सम्पत्ति के बाजार मूल्य का महिलाओं के लिए 4.00 प्रतिशत तथा अन्य व्यक्तियों के लिए पचास लाख रुपए तक 6.00 प्रतिशत और यथास्थिति, अस्सी लाख रुपए या पचास लाख रुपए से अधिक बाजार मूल्य की समस्त सम्पत्ति के लिए 8.00 प्रतिशत" शब्द, अंक और चिन्ह रखे जाएंगे; और
- (ii) अनुच्छेद 33 के अन्त में निम्नलिखित परन्तुक रखे जायेंगे, अर्थात्:—

"परन्तु यदि दान विलेख के रजिस्ट्रीकरण की तारीख से एक वर्ष के भीतर वही प्रदाता और आदाता दान विलेख जिसका बाजार मूल्य पूर्वतर विलेख (विलेखों) की रकम सहित, यथास्थिति, अस्सी लाख रुपए या पचास लाख रुपए से अधिक हो, वही प्रदाता और आदाता, आवेदन करते हैं तो पूर्वतर मामलों सहित समस्त मामलों में 8.00 प्रतिशत स्टांप शुल्क प्रभारित किया जायेगा:

"परन्तु यह और कि इस अनुच्छेद के प्रयोजन के लिए, रक्त संबंधी व्यक्तियों (एक ही पूर्वज से अवजनित) और पति और पत्नी के मध्य न्यूनतम पांच हजार रुपए और अधिकतम दस हजार रुपए के अध्यक्षीन अंतरित संपत्ति के बाजार मूल्य का 0.05 प्रतिशत प्रभारित किया जाएगा।";

(छ) अनुच्छेद 35 में "5.00 प्रतिशत" अंक और शब्द जहां—जहां ये आते हैं के स्थान पर, 6.00 प्रतिशत अंक और शब्द रखे जाएंगे;

(ज) अनुच्छेद 40 में,—

(i) खण्ड (क) में,—

(क) "सम्पत्ति के बाजार मूल्य या प्रतिफल रकम का 4.00 प्रतिशत महिलाओं के लिए और अन्य व्यक्तियों के लिए 6.00 प्रतिशत अंकों, चिन्हों और शब्दों के स्थान पर अस्सी लाख रुपए तक के सम्पत्ति के बाजार मूल्य या प्रतिफल रकम, जो भी उच्चतर हो, का महिलाओं के लिए 4.00 प्रतिशत तथा अन्य व्यक्तियों के लिए पचास लाख रुपए तक 6.00 प्रतिशत और यथास्थिति अस्सी लाख रुपए या पचास लाख रुपए से अधिक बाजार मूल्य सम्पत्ति या प्रतिफल रकम की सम्पत्ति, जो भी उच्चतर हो के लिए 8.00 प्रतिशत" शब्द अंक और चिन्ह रखे जाएंगे;

(ख) "दस रुपए के निकटतम तक पूर्णांकित" शब्दों के पश्चात् चिन्ह "।" के स्थान पर "ः" चिन्ह रखा जाएगा और उसके पश्चात् निम्नलिखित परन्तुक अन्तःस्थापित किया जाएगा, अर्थात्:—

"परन्तु यदि एक वर्ष के भीतर, वही बंधककर्ता और बंधकदार बंधक विलेख जिसका बाजार मूल्य या प्रतिभूत रकम पूर्वतर विलेख (विलेखों) की रकम सहित यथास्थिति, अस्सी लाख रुपए या पचास लाख रुपए से अधिक है, के रजिस्ट्रीकरण के लिए आवेदन करते हैं, तो पूर्वतर मामलों सहित, समस्त मामलों में 8.00 प्रतिशत स्टांप शुल्क प्रभारित किया जाएगा; और

(ii) खंड (ख) में, "न्यूनतम एक सौ रुपए और अधिकतम एक हजार रुपए के अध्यक्षीन तथा शुल्क दस रुपए के निकटतम तक पूर्णांकित" शब्दों का लोप किया जाएगा;

- (झ) अनुच्छेद 48 के खण्ड (क), (ख) और (ग) में, "एक सौ रुपए", "एक सौ पचास रुपए" और "दो सौ रुपए" शब्दों और चिन्ह के स्थान पर क्रमशः "एक हजार रुपए", "एक हजार पांच सौ रुपए" और "दो हजार रुपए" शब्द और चिन्ह रखे जाएंगे; और
- (ञ) अनुच्छेद 58 के खण्ड क में, "न्यूनतम एक सौ रुपए और अधिकतम एक हजार रुपए के अध्यक्षीन" शब्दों के स्थान पर "न्यूनतम दो हजार रुपए और अधिकतम पांच हजार रुपए के अध्यक्षीन" शब्द रखे जाएंगे।

AUTHORITATIVE ENGLISH TEXT

Act No. 15 of 2023

THE INDIAN STAMP (HIMACHAL PRADESH AMENDMENT) ACT, 2023

ARRANGEMENT OF SECTIONS

Sections :

1. Short title.
2. Amendment of Schedule 1-A.

Act No. 15 of 2023

THE INDIAN STAMP (HIMACHAL PRADESH AMENDMENT) ACT, 2023

(AS ASSENTED TO BY THE GOVERNOR ON 6TH DECEMBER, 2023)

AN

ACT

further to amend the Indian Stamp Act, 1899 (Act No. 2 of 1899), in its application to the State of Himachal Pradesh.

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Seventy-fourth Year of the Republic of India as follows:—

1. Short title.—This Act may be called the Indian Stamp (Himachal Pradesh Amendment) Act, 2023.

2. Amendment of Schedule 1-A.—In the Indian Stamp Act, 1899, as applicable in the State of Himachal Pradesh, in Schedule 1-A,—

- (a) in article 3, for the words "One hundred rupees", the words "One thousand rupees" shall be substituted;

- (b) in article 4, for the words “Ten rupees”, the words “Twenty rupees” shall be substituted;
- (c) in article 5, for the words “Fifty rupees”, the words “One hundred rupees” shall be substituted;
- (d) in article 23,—
- (i) for figures, signs and words “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”, the figures, signs and words “4.00% for women upto Rupees Eighty Lakh and 6.00% for other persons, upto Rupees fifty lakh of the market value of the property or of the consideration amount whichever is higher; and 8% for all above Rupees eighty Lakh or Rupees fifty lakh, as the case may be, of the market value of the property or of the consideration amount whichever is higher” shall be substituted;
- (ii) after the words “rupees Ten” for the sign “,”, the sign “:” shall be substituted and thereafter the following proviso shall be inserted, namely:—
- “Provided that if within one year from the date of registration of the sale deed, the same purchaser and seller apply for the registration of sale deed, having market value or consideration amount more than Rupees eighty lakh or Rupees fifty lakh, as the case may be, including the amount of the earlier deed(s), 8% stamp duty in all cases including earlier cases, shall be charged.”;
- (e) for article 31, the following shall be substituted, namely:—

“Exchange of Property, Instrument of.

- (a) between persons of blood relation (common ancestors) and between wife and husband; 0.05% of the lower value of the exchanged property, subject to the minimum of Rupees one hundred and maximum Rupees one thousand;
- (b) between persons not related by blood relations. 0.05% of the lower value of the exchanged property, subject to the minimum of Rupees one hundred and maximum Rupees one thousand; and as per article 23 on the value arrived at after deducting the lower value of property from the higher value of the property.”.
- (f) in article 33,—
- (i) for the figures, signs and words “4.00% for women and 6.00% for other persons, of the market value of the property”, the figures, signs and words “4.00% for women upto Rupees eighty lakh and 6.00% for other persons, upto Rupees fifty lakh of the market value of the property and 8% for all above Rupees eighty lakh

or Rupees fifty lakh as the case may be, of the market value of the property” shall be substituted; and

(ii) at the end of article 33, the following provisos shall be inserted, namely:—

“Provided that if within one year, the same donor and donee apply for the registration of gift deed, having market value more than Rupees eighty lakh or Rupees fifty lakh as the case may be, including the amount of earlier deed(s), 8% stamp duty in all cases including earlier cases shall be charged:

Provided further that for the purpose of this article, 0.05% of the market value of the transferred property in between persons of blood relation (common ancestors) and between husband and wife, subject to minimum Rupees five thousand and maximum Rupees ten thousand shall be charged.”;

(g) in article 35, for the figures and sign “5.00%”, wherever occurring the figures and sign “6.00%” shall be substituted;

(h) in article 40,—

(i) in clause (a),—

(a) for the figures, signs and words “4.00% for women and 6.00% for other persons, of the market value of the property”, the figures, signs and words “4.00% for women upto Rupees eighty lakh and 6.00% for other persons, upto Rupees fifty lakh of the market value of the property or of the consideration amount whichever is higher and 8% for all above Rupees eighty lakh or Rupees fifty lakh as the case may be, of the market value of the property ” shall be substituted;

(b) after the words rupees Ten for the sign “.”, the sign “:.” shall be substituted and thereafter the following proviso shall be inserted, namely:—

“Provided that if within one year, the same Mortgagor and Mortgagee apply for the registration of mortgage deed, having market value or secured amount more than Rupees eighty lakh or Rupees fifty lakh as the case may be. including the amount of earlier deed(s), 8% stamp duty in all cases including earlier cases shall be charged; and

(ii) in clause (b), the words “subject to the minimum of rupees one hundred and maximum rupees one thousand and duty rounded off to the nearest rupees Ten” shall be deleted;

(i) in article 48, in clauses (a), (b) and (c), for the words “One hundred rupees”, “One hundred and fifty rupees” and “Two hundred rupees” the words “One thousand rupees”, “One thousand and five hundred rupees” and “Two thousand rupees” shall be substituted respectively; and

(j) in article 58, in clause A, for the words “subject to the minimum of rupees one hundred and maximum rupees one thousand”, the words “subject to minimum of rupees two thousand and maximum rupees five thousand” shall be substituted.