



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 146 দিশপুৰ, শুক্ৰবাৰ, 15 মাৰ্চ, 2024, 25 ফাগুন 1945 (শক)
No. 146 Dispur, Friday, 15th March, 2024, 25th Phalguna, 1945 (S. E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

NOTIFICATION

The 15th March, 2024

No. LGL.20/2024/7.— The following Ordinance of the Assam Legislative Assembly which was promulgated by the Governor of Assam on 15th March, 2024 is hereby published for general information.

ASSAM ORDINANCE NO. III OF 2024
THE INDIAN STAMP
(ASSAM AMENDMENT) ORDINANCE, 2024

**AN
ORDINANCE**

further to amend the Indian Stamp Act, 1899,

Preamble Whereas the Legislative Assembly of the State of Assam is not in session and the Governor of Assam is satisfied that circumstances exist which render it necessary for him to take immediate action to amend the Indian Stamp Act, 1899, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

**Central
Act II
of 1899**

Now, therefore in exercise of the powers conferred under clause (1) of Article 213 of the Constitution of India, the Governor of Assam is pleased to promulgate in the Seventy-fifth year of the Republic of India, the following Ordinance, namely:-

**Short title, extent
and
commencement**

1. (1) This Act may be called the Indian Stamp (Assam Amendment) Ordinance, 2024.
- (2) It extends to the whole of Assam.
- (3) It shall come in to force at once.

**Amendment of
Schedule - I**

2. In the principal Act, in Schedule – I, after item no.23 and entries thereto, the following item and entry thereto shall be inserted, namely:-

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23A.	Conveyance {as defined by section 2 (10)} not being a transfer charged or exempted under item no 62, so far as it relates to reconstruction or amalgamation of companies including subsidiary amalgamation with parent company or merger or de- merger of companies by an order of the High Court or reconstruction or amalgamation or merger or de- merger of companies under the order of Tribunals constituted under section 232 and 233 of the Companies Act, 2013 (Central Act 18 of 2013) or for amalgamation or dissolution of Banking Companies by an order of the Reserve Bank of India under section 44A of the Banking Regulation Act, 1949 (Central Act 10 of 1949) .	1.5 percent subject to a maximum of Rs.7.5 crore on an amount of the market value of the property or the amount of such consideration as set forth in the instrument or order, whichever is higher.
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**GULAB CHAND KATARIA
GOVERNOR OF ASSAM**

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