

# THE INDIAN STAMP ACT (AMENDMENT) ACT, 2025

## A BILL

further to amend the Indian Stamp Act, 1899.

Preamble

Whereas it is expedient 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  
2 of 1899

It is hereby enacted in the Seventy-sixth 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, 2025.
- (2) It shall extend to the whole of Assam.
- (3) It shall come into force at once.

Amendment of  
section 2

2. In the principal Act, in section 2,
  - (i) for clause (11), the following shall be substituted, namely-

“(11) “Duly Stamped” means the instrument that bears a stamp of not less than the proper amount chargeable as per Schedule I of this Act and that such stamp has been affixed or used in accordance with the law for the time being in force;”
  - (ii) after clause (11), the following new clause shall be inserted, namely:-

“(11a) “e-stamp or electronic stamp” means an electronic record or its impression on paper, created to denote the payment of stamp duty;”
  - (iii) after clause (12), the following new clause shall be inserted, namely:-

“(12a) “Impound” means to take an instrument into custody of the Public Officer with an endorsement made thereon in this regard.”


Amendment of  
section 2

3. In the principal Act, in section 2, in clause (26), in the fourth line, in between the word and punctuation mark “stamp,” and words “for the”, the words “or e-stamp” shall be inserted.

Amendment of  
section 73

4. In the principal Act, for section 73, the following shall be substituted, namely:-

“73. Every Public Officer or any authority or body incorporated by or under any law for the time being in force having in his custody any registers, books, records, papers, documents, proceedings or electronic records, the inspection whereof may tend to secure any duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall, at all reasonable times, permit any officer, not below the rank of Sub-Registrar as

  
VETTED BY THE  
LEGISLATIVE DEPARTMENT  
ON 21.11.2025

defined in the Registration Act, 1908, authorised in writing by the Superintendent of Stamps or District Commissioner, to inspect for such purpose the registers, books, records, papers, documents, proceedings and electronic records and to take such copies, notes and extracts as he may deem necessary, without fee or charge. If necessary, such authorised officer shall direct the public officer or the person to impound the document under Section 33, failing which he shall proceed himself to impound the same.

Central  
Act 16 of  
1908

Explanation: For the purpose of this Section, 'District Commissioner' means the Commissioner of the district."

Amendment of  
section 76A

5. In the principal Act, for section 76A, the following shall be substituted, namely:-

"76A. The State Government may, by notification in the Official Gazette, delegate—

(a) all or any of the powers conferred on it to the Superintendent of Stamps, and

(b) all or any of the powers conferred on the Superintendent of Stamps under the Act to such subordinate officers of the State Government as may be specified in the notification."

Amendment of  
Schedule I

6. In the principal Act, in Schedule-1, after item(A) and entries thereto following item and entry thereto shall be inserted, namely:-

	Description	Proposed Stamp Duty
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 demerger 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.

  
VETTED BY THE  
LEGISLATIVE DEPARTMENT  
ON 21.11.2015

### Statement of Object and Reasons

1. The Government of Assam has taken rapid strides in digital journey enabling online document registration through National Generic Document Registration System (NGDRS) platform. The Indian Stamp Act, 1899 primarily contemplates the use of physical, impressed, or adhesive stamps, which has become increasingly outdated in the context of digital governance. For seamless integration and to ensure end-to-end digital transactions, provisions of the Stamp Act require amendment to recognize electronic stamps, e-payment mechanisms, and digital validation of stamp duty.
2. The bill introduces definition for e-stamp, impound, electronic validation systems at par with existing digital scenario.
3. The bill delineates procedural clarity on inspection of records and delegation of powers.
4. The bill, therefore, is a measure to accommodate the digital transition and changing nature of works in stamping matters.

  
(Shri Keshab Mahanta)

Minister,

Revenue & Disaster Management

  
Secretary,

Assam Legislative Assembly

### **FINANCIAL MEMORANDUM**

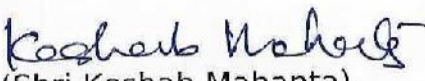
The Bill will not require any expenditure from the Consolidated Fund of the State once it comes into force.

*Keshab Mahanta*  
(Shri Keshab Mahanta)

Minister,  
Revenue & Disaster Management

**MEMORANDUM OF DELEGATE LEGISLATION**

There is no delegation of legislative powers proposed in the Bill.

  
(Shri Keshab Mahanta)

Minister  
Revenue & D.M. Department

## COMPARATIVE STATEMENT

Thematic Area	Existing Provision	Proposed provision
Definition of E stamp	n/a	Sec 2(11-A)
Definition of Duly stamped	Duly stamped duly stamped, as applied to an instrument, means that the instrument bears an adhesive or impressed stamp of not less than the proper amount and that such stamp has been affixed or used in accordance with the law for the time being in force in [India] <i>[Substituted by Act 43 of 1955, Section 2, for "the States"]</i>	Sec 2(11) Duly Stamped, as applied to an instrument, means that the instrument bears a stamp of not less than the proper amount chargeable as per the Schedule I to this Act and that such stamp has been affixed or used in accordance with the law for the time being in force in India;"
Definition of Impound	n/a	Inserted definition of impound at sec 2(12)-A
Delegation of Powers	76-A. Delegation of certain powers. <i>[Inserted by Act 4 of 1914, Section 2 and Sch.]</i> - <i>[[* * *]</i> The State Government may, by notification in the Official Gazette], delegate(a)all or any of the powers conferred on it by sections 2(9), 33(3)(b), 70(1), 74 and 78 to the Chief Controlling Revenue-authority, and(b)all or any of the powers conferred on the Chief Controlling Revenue-authority by sections 45(1), (2), 56(1) and 70(2) to such subordinate Revenue-authority as may be specified in the notification.]	"76-A. <i>Delegation of certain powers. —</i> The State Government may, by Notification in the Official Gazette, delegate— (a) all or any of the powers conferred on it to the Chief Controlling Revenue Authority, and (b) all or any of the powers conferred on the Chief Controlling Revenue Authority under the Act to such subordinate officers of the State Government as may

		be specified in the notification."
Amendment of Schedule I to define fees for merger, amalgamation etc.	n/a	Schedule I entry no 23 (A)to cover the fee rule for reconstruction or amalgamation of companies including subsidiary amalgamation with present company or merger or demerger of companies