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PUNJAB VIDHAN SABHA SECRETARIAT

**NOTIFICATION**

The 22nd February, 2019

**No. 9-PLA-2019/10.-** The Indian Stamp (Punjab Amendment) Bill, 2019 is hereby published for general information under the proviso to rule 121 of the Rules of Procedure and Conduct of Business in the Punjab Vidhan Sabha (Punjab Legislative Assembly):-

Bill No.9-PLA-2019

**THE INDIAN STAMP (PUNJAB AMENDMENT) BILL, 2019**

A

BILL

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

BE it enacted by the Legislature of the State of Punjab in the Seventieth Year of the Republic of India as follows:-

1. (1) This Act may be called the Indian Stamp (Punjab Amendment) Act, 2019. Short title and commencement.

(2) It shall come into force on and with effect from the date of its publication in the Official Gazette.

Amendment in  
Schedule 1-A of  
Central Act 2 of  
1899.

2. In the Indian Stamp Act, 1899, in its application to the State of Punjab, in Schedule 1-A, under the column, captioned as "Proper Stamp-duty",-

(1) in entry 2, against item (b), for the words "Fifty rupees", the words "One hundred rupees" shall be substituted;

(2) against entry 3, for the words "Five hundred rupees", the words "One thousand rupees" shall be substituted;

(3) against entry 4, for the words "Twenty five rupees", the words "Fifty rupees" shall be substituted;

(4) in entry 5,-

(i) against item (a), for the words "Five hundred rupees", the words "One thousand rupees" shall be substituted;

(ii) against item (b), for the words "Fifty rupees", the words "One hundred rupees" shall be substituted;

(iii) against item (c), for the words "Two thousand rupees", the words "Four thousand rupees" shall be substituted; and

(iv) against item (d), for the words "Fifty rupees", the words "One hundred rupees" shall be substituted;

(5) in entry 10,-

(i) against item (a), for the words "Five thousand rupees", the words "Ten thousand rupees" shall be substituted; and

(ii) against item (b), for the words "Ten thousand rupees", the words "Twenty thousand rupees" shall be substituted;

(6) in entry 15, for the words "Twenty rupees", "Forty rupees" and "Twenty rupees", the words "Forty rupees", "Eighty rupees" and "Forty rupees" shall, respectively, be substituted;

(7) against entry 17, for the words "Three hundred rupees", the words "Six hundred rupees" shall be substituted;

(8) in entry 26, against item (b), for the words "Forty rupees", the words "Eighty rupees" shall be substituted;

(9) against entry 36, for the words "Fifteen rupees", the words "Thirty rupees" shall be substituted;

(10) in entry 39,-

(i) against item (a), for the words "Five thousand rupees", the words "Ten thousand rupees" shall be substituted; and

- (ii) against item (b), for the words "Ten thousand rupees", the words "Twenty thousand rupees" shall be substituted;
- (11) against entry 42, for the words "Forty five rupees", the words "Ninety rupees" shall be substituted;
- (12) in entry 46,-
  - (i) under the heading, captioned as "A-Instrument of-", against item (b), for the words "One thousand rupees", the words "Two thousand rupees" shall be substituted; and
  - (ii) under the heading, captioned as "B-Dissolution of-", for the words "Fifty rupees", the words "One Hundred rupees" shall be substituted;
- (13) in entry 48,-
  - (i) against item (a), for the words "Five hundred rupees", the words " One thousand rupees" shall be substituted;
  - (ii) against item (b), for the words "Five hundred rupees", the words " One thousand rupees" shall be substituted;
  - (iii) against item (c), for the words "One thousand rupees", the words " Two thousand rupees" shall be substituted;
  - (iv) against item (d), for the words "One thousand rupees", the words " Two thousand rupees" shall be substituted;
  - (v) against item (e), for the words "Two thousand rupees", the words " Four thousand rupees" shall be substituted; and
  - (vi) against item (g), for the words "Three hundred fifty rupees", the words "Seven hundred rupees" shall be substituted;
- (14) in entry 57, against item (b), for the words "Forty rupees", the words "Eighty rupees" shall be substituted;
- (15) in entry 58, under the heading, captioned as "Exemptions", against item B, for the words "Sixty rupees", the words "One hundred twenty rupees" shall be substituted; and
- (16) in entry 64,-
  - (i) against item A, for the words "Ninety rupees", the words "One hundred eighty rupees" shall be substituted; and

(ii) against item B, for the words "Sixty rupees", the words "One hundred twenty rupees" shall be substituted.

Repeal and  
saving.

3. (1) The Indian Stamp (Punjab Amendment) Ordinance, 2019 (Punjab Ordinance No. 1 of 2019), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the principal Act, as amended by this Act.

**STATEMENT OF OBJECTS AND REASONS**

The rates of stamp duty are prescribed in Schedule 1-A appended to Indian Stamp Act, 1899. The rates of certain entries were revised in the year 2009. There is a need to rationalize the rates on certain documents. Hence this Bill.

**SUKHBINDER SINGH SARKARIA,**  
Minister for Revenue, Rehabilitation  
and Disaster Management, Punjab

**FINANCIAL MEMORANDUM**

The rates of stamp duty are prescribed in Schedule 1-A appended to Indian Stamp Act, 1899. The rates of certain entries were revised in the year 2009. To increase the revenue in the State of Punjab, there is a need to rationalize the rates on certain documents in schedule 1-A of the Indian Stamp Act, 1899. The anticipated income would be Rs. 100 crore approximately in a financial year. Hence this Bill.

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The Governor has, in pursuance of clause (1) and (3) of Article 207 of the Constitution of India, recommended to the Punjab Legislative Assembly, the introduction and consideration of the Bill.

Chandigarh  
The 22nd February, 2019

**SHASHI LAKHANPAL MISHRA**  
Secretary.