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**The Gujarat Government Gazette**  
**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

Vol. IV]      FRIDAY, NOVEMBER 8, 1963/KARTIKA 17, 1885

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

**PART IV**

**Acts of the Gujarat Legislature and Ordinances promulgated and  
Regulations made by the Governor.**

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 5th November 1963 is hereby published for general information :--

AKBAR S. SARELA,  
Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. XLVI OF 1963.**

[First published, after having received the assent of the Governor in the *Gujarat Government Gazette* on the 8th November 1963.]

An Act to amend the Bombay Stamp Act, 1958.

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

1. This Act may be called the Bombay Stamp (Gujarat Amendment) Act, Short title. 1963.

2. In Schedule I to the Bombay Stamp Act, 1958,—

(1) in article 5,

(i) in entry (c) (i), in the second column for the words, letters and figures beginning with the words "Twenty naye paise" and ending with the words "as the case may be" the following shall be substituted, namely:—

Amendment  
of Schedule  
I to Bom.  
LX of 1958.

Bom.  
LX of  
1958.

(1) In the case of forward contracts relating to the purchase or sale of securities thirty five *naye paise* for every Rs. 5,000 or part thereof of the value of the security at the time of its purchase or sale, as the case may be.

(2) In any other case, twenty *naye paise* for every Rs. 2,500 or part thereof of the value of the security at the time of its purchase or sale, as the case may be.”;

(i) in entry (d), in the first column, for the words “sale of cotton” the words and brackets “sale of cotton including cotton pods or *kapas* (unginned cotton)”, shall be substituted;

(2) in article 43,

(i) in entry (a), in the first column, for the word “cotton” the words and brackets “cotton including cotton pods or *kapas* (unginned cotton)” shall be substituted;

(ii) in entry (f), in the second column, for the words, letters and figures beginning with the words “twenty *naye paise*” and ending with the words “as the case may be” the following shall be substituted, namely:—

“(1) In the case of forward contracts relating to the purchase or sale of securities thirty five *naye paise* for every Rs. 5,000 or part thereof of the value of the security at the time of its purchase or sale, as the case may be.

(2) In any other case, twenty *naye paise* for every Rs. 2,500 or part thereof of the value of the security at the time of its purchases or sale, as the case may be.”.



**The Gujarat Government Gazette**  
**EXTRAORDINARY**  
 PUBLISHED BY AUTHORITY

Vol. XI]

FRIDAY, MARCH 13, 1970/PHALGUNA 22, 1891

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

## PART IV

**Acts of the Gujarat Legislature and Ordinances promulgated and  
 Regulations made by the Governor.**

The following Act of the Gujarat Legislature having been assented to by the Governor on the 12th March 1970 is hereby published for general information.

**K. M. SATWANI,**  
 Secretary to the Government of Gujarat,  
 Legal Department.

### GUJARAT ACT NO. 2 OF 1970.

(First published after having received the assent of the Governor in the "*Gujarat Government Gazette*" on the 13th March 1970).

An Act further to amend the Bombay Stamp Act, 1958.

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

1. This Act may be called the Bombay Stamp (Gujarat Amendment) Act, Short title, 1969.

Bom. LX of 1958. 2. In Schedule I to the Bombay Stamp Act, 1958,—

(i) after article 6, the following articles shall be inserted, namely:—

Amendment  
 of Schedule I  
 to Bom. LX  
 of 1958.

“6A. ALTERATION OF ARTICLES OF ASSOCIATION of a Company under section 97 of the Companies Act, 1956 in consequence of increase of the company's share capital, Instrument of—

A sum equal to the duty that would have been leviable under article 10 as though the company's nominal share capital had been, when the company was formed, equal to the total share capital so increased, less the sum already paid under article 10. I of 1956.

*Exemption.*

Instrument of alteration of articles of any association not formed for profit and registered under section 25 of the Companies Act, 1956.

I of 1956.

6B. ALTERATION OF MEMORANDUM OF ASSOCIATION of a Company under section 97 of the Companies Act, 1956, in consequence of increase of company's share capital, Instrument of—

I of 1956.

(a) if the memorandum of association has been accompanied under section 26 of the Companies Act, 1956 by articles of association on the alteration of which duty is paid under article 6A;

*Nil*

I of 1956.

(b) if the memorandum of association has not been so accompanied and the duty is not so paid;

The same duty as is leviable on the memorandum of association under clause (b) of article 39 as though the company's share capital, when the company was formed, had been equal to the total share capital so increased, less the sum already paid under the said clause (b).

*Exemption.*

Instrument of alteration of memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956.”;

I of 1956.

(ii) in article 12, in column 2, the words “as set forth in such award” shall be deleted;

(iii) in article 25,—

(a) in column 1 in clause (a), the words “as set forth therein” shall be deleted;

(b) for clause (b) and the Explanation, the following shall be substituted, namely :—

“(b) CONVEYANCE (not being a transfer charged or exempted under article No. 59) so far as it relates to immovable property situate within an urban area—

	Rs. Ps.
where the amount or value of the consideration for such conveyance does not exceed Rs. 100	6.00
where it exceeds Rs. 100 but does not exceed Rs. 200	12.00
where it exceeds Rs. 200 but does not exceed Rs. 300	18.00
where it exceeds Rs. 300 but does not exceed Rs. 400	24.00
where it exceeds Rs. 400 but does not exceed Rs. 600	36.00
where it exceeds Rs. 600 but does not exceed Rs. 800	48.00
where it exceeds Rs. 800 but does not exceed Rs. 1,000	60.00
and for every Rs. 500 or part thereof in excess of Rs. 1000	30.00

*Explanation.*—For the purpose of clause (b) of this article, “urban area” means any area which is for the time being—

Bom.  
LIX  
of  
1949.

- (i) within the limits of a city as defined in clause (8) of section 2 of the Bombay Provincial Municipal Corporations Act, 1949, a municipal borough, a notified area, nagar or cantonment or
- (ii) within the limits of a village or gram the population of which as ascertained at the last preceding census is 10,000 or more”;

(iv) in article 32, in column 2, the words “as set forth in such instrument” shall be deleted;

(v) in article 36, in clauses (b) and (c), in column 1, for the words “for money advanced” the words “for money advanced or to be advanced” shall be substituted;

(vi) in article 37, for the Words “LETTER OF ALLOTMENT” the words “LETTER OF ALLOTMENT OR RENUNCIATION” shall be substituted;

(vii) in article 40, in column 1—

(a) in clause (a) for the words “is given by the mortgagor or agreed to be given” the words “is or is not given, or is agreed to be given, by the mortgagor” shall be substituted;

(b) clause (b) and the Explanation shall be deleted;

(viii) in article 51, in column 2, the words “as set forth in the reconveyance” shall be deleted;

(ix) in article 52, in column 2, the words “as set forth in the release” shall be deleted;

(x) in article 61, in column 2, for the words “property concerned as set forth in the instrument” occurring at both the places the words “property which is the subject matter of the trust” shall be substituted.

THE BOMBAY STAMP (GUJARAT AMENDMENT) ACT, 1971.

[ Act No. 12 of 1971 ]

(Enacted by the President in the Twenty-second Year of the Republic of India).

35 of 1971. In exercise of the powers conferred by section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1971, the President is pleased to enact as follows :—

1. (1) This Act may be called the Bombay Stamp (Gujarat Amendment) Act, 1971. Short title and commencement.

(2) It shall come into force on the 1st December, 1971.

2. In the Bombay Stamp Act, 1958 as in force in the State of Gujarat, after section 3, the following section shall be inserted, namely :— Insertion of section 3A in Bom. LI of 1958.

“3A. (1) Every instrument chargeable with duty under section 3 shall, in addition to such duty, be chargeable with a duty of ten paise. Instruments chargeable with additional duty.

(2) The additional duty with which any instrument is chargeable under sub-section (1) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription “refugee relief” whether with or without any other design, picture or inscription.

(3) Except as otherwise provided in sub-sections (1) and (2), the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the additional duty chargeable under sub-section (1) as they apply in relation to the duty chargeable under section 3.”

V. V. GIRI,  
*President.*

N. D. P. NAMBOODIRIPAD,  
Joint Secretary to the Government of India.

## REASONS FOR THE ENACTMENT

In order to raise additional resources to be utilised exclusively for the relief of Bangla Desh refugees, the Government of Gujarat has proposed to levy an additional stamp duty at the flat rate of ten paise on every instrument chargeable with duty under the Bombay Stamp Act, 1958, as in force in the State of Gujarat. The present measure is being enacted to give effect to the said proposal.

2. The Committee constituted under the proviso to sub-section (2) of section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1971 (35 of 1971), has been consulted before enactment of this measure as a President's Act.

B. D. PANDE,  
Secretary to the Govt. of India,  
Ministry of Finance,





**The Gujarat Government Gazette**  
**EXTRAORDINARY**  
PUBLISHED BY AUTHORITY

Vol. XVII] FRIDAY, MARCH 12, 1976/PHALGUNA 22, 1897

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

**PART IV**

**Acts of the Gujarat Legislature and Ordinances promulgated and  
Regulations made by the Governor.**

The following Act of the Gujarat Legislature having been assented to by the Governor on the 5th March, 1976 is hereby published for general information.

S. L. TALATI,  
Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. 5 OF 1976.**

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 12th March, 1976).

An Act further to amend the Bombay Stamp Act, 1958, for the purpose of increasing stamp duties.

It is hereby enacted in the Twenty-seventh Year of the Republic of India as follows :—

1. This Act may be called the Bombay Stamp (Gujarat Amendment) Act, Short title, 1976.

Bom. LX of 1958. 2. In the Bombay Stamp Act, 1958 (hereinafter referred to as "the principal Act"), after section 3, the following section shall be inserted, namely :—

Insertion of new section 3A in Bom. LX of 1958.

Instruments chargeable with additional duty.

"3A. (1) Every instrument chargeable with duty under section 3 shall, in addition to such duty, be chargeable with a duty of ten paise.

(2) The additional duty with which any instrument is chargeable under sub-section (1) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "revenue".

(3) Except as otherwise provided in sub-sections (1) and (2), the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the additional duty chargeable under sub-section (1) as they apply in relation to the duty chargeable under section 3."

Amendment of section 31 of Bom. LX of 1958.

3. In section 31 of the principal Act, in sub-section (1), for the words "not exceeding five rupees and not less than fifty naye paise" the words "not exceeding twenty five rupees and not less than five rupees" shall be substituted.

Insertion of new section 52B in Bom. LX of 1958.

4. In the principal Act, after section 52A, the following section shall be inserted, namely:—

Refund of value of refugee relief stamps.

"52B. Notwithstanding anything contained in section 52, when any person is possessed of stamps bearing the inscription "refugee relief" (being stamps issued in pursuance of section 3A as inserted by the Bombay Stamp (Gujarat Amendment) Act, 1971, before it ceased to have effect) and such stamps have not been spoiled, the Collector shall, upon such person delivering up within six months from the commencement of the Bombay Stamp (Gujarat Amendment) Act, 1976 such stamps to the Collector, refund to such person the value of such stamps in money."

President's Act No. 12 of 1971. Guj. 5 of 1976.

Amendment of Schedule I to Bom. LX of 1958.

5. In Schedule I to the principal Act,—

(1) in all articles, unless specifically amended by any of the succeeding clauses, for the words "naye paise" wherever they occur, the words "paise" shall be substituted;

(2) in article 2, for the words "Fifteen rupees" the words "Twenty rupees" shall be substituted;

(3) in article 4, for the words "Three rupees and fifty naye paise" the words "Five rupees" shall be substituted;

(4) in article 5, in entry (h), for the words "Three rupees" the words "Five rupees" shall be substituted;

(5) in article 8, for the words "Fifteen rupees" the words "Twenty rupees" shall be substituted;

(6) for article 10, the following article shall be substituted, namely:—

## "10. ARTICLES OF ASSOCIATION OF A COMPANY—

- (a) where the company has no capital or the nominal share capital does not exceed Rs. 1,00,000 .. .. . Two hundred rupees.
- (b) where the nominal share capital exceeds Rs. 1,00,000 but does not exceed Rs. 5,00,000 One thousand rupees.
- (c) where the nominal share capital exceeds Rs. 5,00,000 but does not exceed Rs. 1,00,00,000.
- (i) on the first Rs. 5,00,000 .. .. . One thousand rupees.
- (ii) on the next Rs. 10,00,000 or part thereof .. .. . Two thousand rupees.
- (iii) on the next Rs. 15,00,000 or part thereof Three thousand rupees.
- (iv) on the next Rs. 20,00,000 or part thereof Four thousand rupees.
- (v) on the next Rs. 50,00,000 or part thereof Five thousand rupees.
- (d) where the nominal share capital exceeds Rs. 1,00,00,000 Twenty thousand rupees.

## EXEMPTION

I of  
1956.

Articles of Association of any company not formed for profit and registered under section 25 of the Companies Act, 1956.

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

(7) for article 13, the following article shall be substituted, namely:—

Bom.  
XXX  
VI of  
1959.

"13. BOND as defined by section 2 (c) not being a debenture and not being otherwise provided for by this Act, or by the Bombay Court Fees Act, 1959:—

	Rs.	Ps.
where the amount or value secured does not exceed Rs. 50 .. .. .	1.00	
where it exceeds Rs. 50 but does not exceed Rs. 100 .. .. .	2.00	
where it exceeds Rs. 100 but does not exceed Rs. 200 .. .. .	4.00	

where it exceeds not exceed	Rs. 200 but does Rs. 300	.. ..	6.00
where it exceeds not exceed	Rs. 300 but does Rs. 400	.. ..	8.00
where it exceeds not exceed	Rs. 400 but does Rs. 500	.. ..	10.00
where it exceeds not exceed	Rs. 500 but does Rs. 600	.. ..	12.00
where it exceeds not exceed	Rs. 600 but does Rs. 700	.. ..	14.00
where it exceeds not exceed	Rs. 700 but does Rs. 800	.. ..	16.00
where it exceeds not exceed	Rs. 800 but does Rs. 900	.. ..	18.00
where it exceeds not exceed	Rs. 900 but does Rs. 1000	.. ..	20.00
and for every Rs. 500 or part thereof in excess of Rs. 1000.		.. ..	10.00

See Administration Bond (No. 2), Bottomry Bond (No. 14), Customs Bond or Excise Bond (No. 28), Indemnity Bond (No. 35), Respondentia Bond (No. 53), Security Bond (No. 54).

#### EXEMPTION

Bond when executed 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.”;

(8) in article 17, for the words “Twenty naye paise”, the words “Fifty paise” shall be substituted;

(9) for article 25, the following article shall be substituted, namely:—

“25 (a) CONVEYANCE other than a conveyance specified in clause (b), not being a transfer charged or exempted under Article No. 59—

	Rs. Ps.
when the amount or value of the consideration for such conveyance does not exceed Rs. 100	6.00
where it exceeds Rs. 100 but does not exceed Rs. 200	12.00

where it exceeds Rs. 200 but does not exceed Rs. 300	18.00
where it exceeds Rs. 300 but does not exceed Rs. 400	24.00
where it exceeds Rs. 400 but does not exceed Rs. 600	36.00
where it exceeds Rs. 600 but does not exceed Rs. 800	48.00
where it exceeds Rs. 800 but does not exceed Rs. 1000	60.00
and for every Rs. 500 or part thereof in excess of Rs. 1000	30.00

XIV  
of  
1957.

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

(b) CONVEYANCE (not being a transfer charged or exempted under Article No. 59) so far as it relates to immovable property situate within an urban area:—

where property is situated in—

	City or canton- ment area	Municipal borough and noti- fied area	Other urban area
	Rs.	Rs.	Rs.
where the amount or value of the consideration for such conveyance does not exceed Rs. 100	10.00	9.00	7.00
where it exceeds Rs. 100 but does not exceed Rs. 200	20.00	18.00	14.00
where it exceeds Rs. 200 but does not exceed Rs. 300	30.00	27.00	21.00
where it exceeds Rs. 300 but does not exceed Rs. 400	40.00	36.00	28.00
where it exceeds Rs. 400 but does not exceed Rs. 600	60.00	54.00	42.00
where it exceeds Rs. 600 but does not exceed Rs. 800	80.00	72.00	56.00
where it exceeds Rs. 800 but does not exceed Rs. 1,000	100.00	90.00	70.00
and for every Rs. 500 or part thereof in excess of Rs. 1,000	50.00	45.00	35.00

*Explanation.*—For the purpose of clause (b) of this article “urban area” means any area which is for the time being within the limits of—

(i) a City as defined in clause (8) of section 2 of the Bombay Provincial Municipal Corporations Act, 1949, Bom.  
LIX  
of  
1949.

(ii) a municipal borough or a notified area constituted or deemed to be constituted under the Gujarat Municipalities Act, 1963. Guj.  
34 of  
1964.

(iii) a nagar constituted or deemed to be constituted under the Gujarat Panchayats Act, 1961, Guj.  
VI of  
1962.

(iv) a cantonment declared as such under section 3 of the Cantonments Act, 1924. II of  
1924.

(v) a gram constituted or deemed to be constituted under the Gujarat Panchayats Act, 1961, the population of which as ascertained at the last preceding census and notified by the State Government in the *Official Gazette* after such census is 10,000 or more.”; Guj.  
VI of  
1962.

(10) in article 26,—

(a) in clause (i),—

(i) for the words “one rupee eight annas” the words “two rupees” shall be substituted;

(ii) for the words “One rupee and fifty naye paise” the words “Two rupees” shall be substituted;

(b) in clause (ii), for the words “Three rupees”, the words “Four rupees” shall be substituted;

(11) in article 27.—

(a) in clause (a), for the words “three rupees”, the words “four rupees” shall be substituted;

(b) in clause (b), for the words “Three rupees” the words “Four rupees” shall be substituted;

(12) in article 28, in clause (b), for the words “Fifteen rupees” the words “Twenty rupees” shall be substituted;

(13) in article 37, for the words “Twenty naye paise” the words “Fifty paise” shall be substituted;

(14) after article 38, the following article shall be inserted, namely:—

“38A. MARRIAGE REGISTRATION Five rupees.”;

(15) in article 42, for the words “Three rupee” the words “Four rupees” shall be substituted.

(16) for article 47, the following article shall be substituted, namely:—

“47. *PARTNERSHIP*

A. Instrument of—

(a) where the capital of the partnership does not exceed Rs. 10,000 Fifty rupees.

(b) in any other case One hundred rupees.

B. Dissolution of— Fifty rupees.”;

(17) in article 48,—

(a) in clauses (a) and (b), for the words “One rupee and fifty naye paise” the words “Two rupees” shall be substituted;

(b) in clause (c), for the words “Three rupees” the words “Four rupees” shall be substituted;

(c) in clause (d), for the words “Fifteen rupees” the words “Twenty rupees” shall be substituted;

(d) in clause (e), for the words “Thirty rupees” the words “Thirty five rupees” shall be substituted;

(e) in clause (g), for the words “Three rupees” the words “Four rupees” shall be substituted;

(18) in article 51, for the words “Fifteen rupees” the words “Twenty rupees” shall be substituted;

(19) in article 52, for the words “Fifteen rupees” the words “Twenty rupees” shall be substituted;

(20) in article 54, for the words “Fifteen rupees” the words “Twenty rupees” shall be substituted.

6. The Bombay Stamp (Gujarat Amendment) Ordinance, 1975 and the Bombay Stamp (Gujarat Second Amendment) Ordinance, 1975 are hereby repealed and the provisions of section 7 of the Bombay General Clauses Act, 1904 shall apply to such repeal as if those Ordinances were enactments.

Repeal of  
Guj. Ord.  
No. 1 of 1975  
and Guj.  
Ord. No. 6 of  
1975.

Guj. Ord. No. 1 of 1975. Guj. Ord. No. 6 of 1975. Bom. I of 1904.

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The Gujarat Government Gazette  
**EXTRAORDINARY**  
 PUBLISHED BY AUTHORITY

Vol. XVIII] THURSDAY, AUGUST 11, 1977/SRAVANA 20, 1899

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

## PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and  
 Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the Governor on the 8th August 1977 is hereby published for general information.

S. L. TALATI,

Secretary to the Government of Gujarat,  
 Legal Department.

### GUJARAT ACT NO. 23 OF 1977.

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 11th August, 1977).

An Act further to amend the Bombay Stamp Act, 1958.

It is hereby enacted in the Twenty-eighth Year of the Republic of India as follows:—

1. (1) This Act may be called the Bombay Stamp (Gujarat Amendment) Act, 1977. Short title and commencement.

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

2. In the Bombay Stamp Act, 1958, (hereinafter referred to as "the principal Act"), in section 2, in clause (e), in the proviso, for the words and figures "Article 43" the words and figures "Article 48" shall be substituted. Amendment of section 2 of Bom. LX of 1958.

3. In the principal Act, in section 4, in sub-section (1), for the words "three rupees" the words "five rupees" shall be substituted. Amendment of section 4 of Bom. LX of 1958.

Bom.  
LX of  
1958.



Amendment  
of section 6  
of Bom.  
LX of  
1958.

4. In principal Act, in the proviso to section 6, for the words "three rupees" the words "ten rupees" shall be substituted.

Amendment  
of section 8  
of Bom.  
LX of  
1958.

5. In the principal Act, in section 8, in sub-section (1), for the words "one and half per centum" the words "two per centum" shall be substituted.

Deletion of  
section 11A  
of Bom.  
LX of  
1958.

6. In the principal Act, section 11A shall be deleted.

Amendment  
of section  
17 of Bom.  
LX of  
1958.

7. In the principal Act, in section 17, in the proviso, for the words and figures "Article 19, 20, 21, 22 or 23", the words and figures "Article 21, 22, 23, 24 or 25" shall respectively be substituted.

Amendment  
of section  
25 of Bom.  
LX of  
1958.

8. In the principal Act, in section 25, in the proviso, for the word, letters and figures "Article No. 16" the word and figures "Article 18" shall be substituted.

Amendment  
of section  
29 of Bom.  
LX of  
1958.

9. In the principal Act, in section 29, in sub-section (4), in the proviso, for the word and figures "article 25" the word and figures "Article 27" shall be substituted.

Amendment  
of section  
30 of Bom.  
LX of  
1958.

10. In the principal Act, in section 30, in clause (a) for the figures "13, 14, 28, 33, 35, 40, 52, 53, 54, 55, 58 and 59" the figures "15, 16, 30, 35, 37, 45, 58, 59, 60, 61, 65 and 65" shall respectively be substituted.

Substitution  
of Schedule  
I of Bom.  
LX of  
1958.

11. In the principal Act, for Schedule I, the following Schedule shall be substituted, namely:—

"SCHEDULE I

STAMP DUTY ON INSTRUMENTS.

(See section 3.)

Description of Instrument	Proper Stamp-duty
1 ACKNOWLEDGEMENT of a debt exceeding twenty rupees in amounts or value written or signed by, or on behalf of, a 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.	Twenty five paise.
2 ADMINISTRATION-BOND, including a bond given under the Indian Succession Act, 1925 or section 6 of the Government Saving Banks Act, 1873,—	
(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 .. .. .	Forty rupees.

XXX-  
IX of  
1925.  
V of  
1873.

## SCHEDULE I—contd.

	Description of Instrument	Proper Stamp-duty
	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. ADVOCATE, <i>see</i> Entry as an Advocate (No. 33). ..	Fifty rupees.
	4 AFFIDAVIT, including an affirmation of declaration in the case of persons by law allowed to affirm or declare instead of swearing.	Fifteen rupees.
	<i>Exemptions</i>	
	Affidavit or declaration in writing when made—	
XLVI of 1950. XLV of 1950.	(a) as a condition of enrolment under the Army Act, 1950 or the 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;	One rupee
	(b) if relating to the purchase or sale of a Government security;	Subject to a maximum of one hundred rupees fifty paise for every rupees 10,000 or part thereof of the value of the security at the time of its purchase or sale, as the case may be.
	(e) if relating to the purchase or sale of shares, scrips, stocks, bonds, debentures, debenture stocks or any other marketable security of a like nature in or of any incorporated company or other body corporate—	
	(i) when such agreement or memorandum of an agreement is with or through a member or between members of a Stock Exchange recognised under the Securities Contracts (Regulation) Act, 1956 ;	In the case of forward contracts relating to the purchase or sale of securities,
	(a) where the value of the security at the time of its purchase or sale, as the case may be, does not exceed Rs. 2,500, fifty paise;	
	(b) where such value exceeds Rs. 2,500 one rupee for every Rs. 5,000 or part thereof.	
	(ii) in other cases ; .. .. .	Two rupees on every Rs. 2,500 or part thereof of the value of the security, at the time of its purchase or sale, as the case may be.
	(d) if relating to the purchase or sale of cotton including cotton pods or <i>kapas</i> (unginned cotton)	Fifty paise for every unit of transaction or part thereof.
	(e) if relating to the purchase or sale of bullion or specie ;	(a) Twenty five paise for every unit of 10 kilograms of silver or part thereof.
		(b) One rupee for every unit of 1 kilogram of gold or part thereof.
		(c) Two rupees for every unit of 250 sovereigns or part thereof.
	(f) if relating to purchase or sale of oil seeds; ..	Such rate not exceeding—
		(i) fifty paise for every 5,000 kilograms of oilseeds or part thereof, where the unit is 5,000 kilograms,

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1956.

## SCHEDULE I—contd.

Description of Instrument	Proper Stamp-duty
(g) if relating to the purchase or sale of yarn of any kind, non-mineral oils or spices of any kind ;	<p>(ii) one rupee for every 10,000 kilograms of oilseeds or part thereof, where the unit is 10,000 kilograms, or</p> <p>(iii) two rupees for every 25,000 kilograms of oilseeds or part thereof where the unit is 25,000 kilograms, as may be specified by the State Government by notification in the <i>Official Gazette</i>.</p> <p>(1) In the case of yarn and spices such rate not exceeding one rupee for every Rs. 2,500 or part thereof of the value of yarn of any kind or spices of any kind as may be specified by the State Government by notification in the <i>Official Gazette</i>.</p> <p>(2) In the case of groundnut oil or any other non-mineral oil such rate not exceeding—</p> <p>(i) twenty five paise for every unit of 100 tins of such oil or part thereof, where the unit of transaction is 100 tins, each containing a quantity of oil weighing approximately 16.50 kilograms, or</p> <p>(ii) fifty paise for every 5,000 kilograms of such oil or part thereof where the unit is 5,000 kilograms, or</p> <p>(iii) one rupee for every 10,000 kilograms of such oil or part thereof, where the unit is 10,000 kilograms, or</p> <p>(iv) two rupees and twenty five paise for every 25,000 kilograms of such oil or part thereof, where the unit is 25,000 kilograms,</p> <p>as may be specified by the State Government by notification in the <i>Official Gazette</i>.</p>
(h) if not otherwise provided for .. .. <i>Exemption</i>	Twenty five rupees.
Agreement or Memorandum of Agreement,—	
(a) for or relating to the purchase or sale of goods or merchandise exclusively, not being an agreement or memorandum of agreement chargeable under entry (d), entry (e), entry (f) or entry (g) of this Article or a note or memorandum chargeable under Article 48 ;	

SCHEDULE I—*contd.*

Description of Instrument	Proper Stamp-duty
(b) made in the form of tenders to the Central Government for or relating to any loan ;	
(c) made in respect of the purchase or sale of a Government security or of a share, scrip, stock, bond, debenture stock or other marketable security of a like nature in or of any incorporate company or other body corporate, or of cotton, or of bullion or specie, or of oilseeds or of yarn of any kind, non-mineral oils or spices of any kind, an entry relating to which is required to be made in a clearance list described in Article 21, 22, 23, 24 or 25, as the case may be.	
<i>Explanation.</i> —For the purposes of entry (d) of this article unit of transaction means the quantity of cotton weighing approximately 4,500 kilograms.	
AGREEMENT TO LEASE. <i>See</i> Lease (No. 38).	
6 AGREEMENT OR MEMORANDUM OF AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN OR PLEDGE, that is to say any instrument evidencing an agreement or memorandum of 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,—	
if the amount of loan does not exceed Rs. 500	Five rupees.
if it exceeds Rs. 500 and does not exceed Rs. 1,000 .. .. .	Ten rupees.
and for every Rs. 1,000 or part thereof in excess of Rs. 1,000 .. .. .	Ten rupees.
(b) if such loan or debt is repayable not more than three months from the date of such instrument.	Half the duty payable under sub-clause (a).
<i>Exemption</i>	
Instrument of pawn or pledge of goods if unattested.	
7 ALTERATION OF ARTICLES OF ASSOCIATION of a Company under section 97 of the Companies Act, 1956, in consequence of increase of the company's share capital, Instrument of —	A sum equal to the duty that would have been leviable under Article 12 as though the company's nominal share capital had been, when the company was formed, equal to the total share capital so increased, less the sum already paid under Article 12.

SCHEDULE I—*contd.*

Description of Instrument	Proper Stamp-duty
<i>Exemption</i>	
Instrument of alteration of articles of any association not formed for profit and registered under section 25 of the Companies Act, 1956.	I of 1956.
8 ALTERATION OF MEMORANDUM OF ASSOCIATION of a Company under section 97 of the Companies Act, 1956, in consequence of increase of company's share capital, Instrument of—	I of 1956.
(a) If the memorandum of association has been accompanied under section 26 of the Companies Act, 1956, by articles of association on the alteration of which duty is paid under article 7 ;	I of 1956
(b) if the memorandum of association has not been so accompanied and the duty is not so paid ;	<p style="text-align: center;"><i>Nil.</i></p> <p>The same duty as is leviable on the memorandum of association under clause (b) of Article 44 as though the company's share capital, when the company was formed, had been equal to the total share capital so increased, less the sum already paid under the said clause (b).</p>
<i>Exemption</i>	
Instrument of alteration of memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956.	I of 1956.
9 APPOINTMENT IN EXECUTION OF A POWER ; where made by any writing not being a will—	
(a) of trustees .. .. .	One hundred rupees.
(b) of property movable or immovable .. .. .	Two hundred and fifty rupees.
10 APPRAISEMENT OR 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 Bond (No. 15) for such amount.
(b) in any other case .. .. .	Forty rupees.
<i>Exemptions</i>	
(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.	
11 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. 13).	Fifty rupees.
<i>Exemption</i>	
Instrument of apprenticeship by which a person is apprenticed by or at the charge of any public charity.	

SCHEDULE I—*contd.*

Description of Instrument	Proper Stamp-duty
<b>12 ARTICLES OF ASSOCIATION OF A COMPANY—</b>	
(a) where the company has no capital or the nominal share capital does not exceed Rs. 1,00,000	Five hundred rupees.
(b) where the nominal share capital exceeds Rs. 1,00,000 but does not exceed Rs. 2,50,000	One thousand rupees.
(c) where the nominal share capital exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000	Two thousand five hundred rupees.
(d) where the nominal share capital exceeds Rs. 5,00,000 but does not exceed Rs. 1,00,00,000—	
(i) on the first Rs. 5,00,000	Two thousand five hundred rupees.
(ii) on the next Rs. 10,00,000 or part thereof	Three thousand five hundred rupees.
(iii) on the next Rs. 15,00,000 or part thereof	Six thousand rupees.
(iv) on the next Rs. 20,00,000 or part thereof	Eight thousand rupees.
(v) on the next Rs. 50,00,000 or part thereof.	Ten thousand rupees.
(e) where the nominal share capital exceeds Rs. 1,00,00,000.	Forty thousand rupees.
<i>Exemption</i>	
Articles of Association of any company not formed for profit and registered under section 25 of the Companies Act, 1956.	
<i>See also Memorandum of Association of a Company (No. 44).</i>	
<b>13 ARTICLES OF CLERKSHIP</b> or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court.	Three hundred and seventy-five rupees.
ASSIGNMENT, <i>See</i> Conveyance (No. 27), Transfer (No. 65) and Transfer of Lease (No. 66), as the case may be.	
ATTORNEY, <i>See</i> Entry as an Advocate (No. 33) and Power of Attorney (No. 54).	
AUTHORITY TO ADOPT, <i>See</i> Adoption-Deed (No. 3)	
<b>14 AWARD</b> , 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.	The same duty as a Bond (No. 15) for the amount or value of the property to which the award relates subject to a maximum of thirty rupees.
<i>Exemption</i>	
Award under the Gujarat Municipalities Act, 1963, section 268 or the Bombay Hereditary Offices Act, 1874, section 18.	

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1956.

Guj.  
34 of  
1964.  
Bom.  
III of  
1874.

SCHEDULE I—*contd.*

Description of Instrument	Proper Stamp-duty	
<b>BOND</b> as defined by section 2 (c) not being a debenture and not being otherwise provided for by this Act, or by the Bombay Court-fees Act, 1959 :—		
	Rs. Ps.	Bom. XXXX-VI of 1959.
where the amount or value secured does not exceed Rs. 50.	2.00	
where it exceeds Rs. 50 but does not exceed Rs. 100 .. .. .	4.00	
where it exceeds Rs. 100 but does not exceed Rs. 200 .. .. .	8.00	
where it exceeds Rs. 200 but does not exceed Rs. 300 .. .. .	12.00	
where it exceeds Rs. 300 but does not exceed Rs. 400 .. .. .	16.00	
where it exceeds Rs. 400 but does not exceed Rs. 500 .. .. .	20.00	
where it exceeds Rs. 500 but does not exceed Rs. 600 .. .. .	24.00	
where it exceeds Rs. 600 but does not exceed Rs. 700 .. .. .	28.00	
where it exceeds Rs. 700 but does not exceed Rs. 800 .. .. .	32.00	
where it exceeds Rs. 800 but does not exceed Rs. 900 .. .. .	36.00	
where it exceeds Rs. 900 but does not exceed Rs. 1000 .. .. .	40.00	
and for every Rs. 500 or part thereof in excess of Rs. 1000 .. .. .	20.00	
<i>See Administration Bond (No. 2), Bottomry Bond (No. 16), Customs Bond or Excise Bond (No. 30), Indemnity Bond (No. 37), Respondentia Bond (No. 59), Security Bond (No. 60).</i>		
<i>Exemption</i>		
Bond when executed 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 mensum.		
16 <b>BOTTOMRY BOND</b> , that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.	The same duty as a Bond (No. 15) for the same amount.	
17 <b>CANCELLATION</b> —Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.	Fifteen rupees.	
<i>See also Release (No. 58), Revocation of Settlement (No. 61-B), Surrender of Lease (No. 64), Revocation of Trust (No. 67-B).</i>		
18 <b>CERTIFICATE OF SALE</b> (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 or by an Officer of Customs :—		
(a) where the purchase money does not exceed Rs. 10	Fifty paise.	
(b) where the purchase money exceeds Rs. 10 but does not exceed Rs. 25.	One rupee.	

## SCHEDULE I—contd.

Description of Instrument	Proper Stamp-duty	
(c) in any other case	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 27 for a consideration equal to the amount of the purchase money.	
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.  See also Letter of Allotment of Shares (No. 39).	One rupee.	
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.	Five rupees.	
21 (1) CLEARANCE LIST relating to the transactions for the purchase or sale of Government securities submitted to the clearing house of a stock exchange.	The sum of duties payable under Article 5 (b) or 48, as the case may be, in respect of each of the entries in such list on the value of the securities calculated at the making up price or the contract price, as the case may be.	
XLII of 1956.	(2) CLEARANCE LIST relating to the transactions for the purchase or sale of a share, scrip, stock, bond, debenture, debenture stock or other marketable security of a like nature in or of an incorporated company or other body corporate submitted to the clearing house of a stock exchange recognised under the Securities Contracts (Regulation) Act, 1956.	The sum of duties payable under Article 5 (c) (i) or 48, as the case may be, in respect of each of the entries in such list on the value of the securities calculated at the making up price or the contract price, as the case may be.
XLII of 1956.	(3) CLEARANCE LIST relating to the transactions for the purchase or sale of a share, scrip, stock, bond, debenture, debenture stock or other marketable security of a like nature in or of an incorporated Company or other body corporate submitted to the clearing house of a stock exchange not recognised under the Securities Contracts (Regulation) Act, 1956.	The sum of duties payable under Article 5 (c) (ii) or 48, as the case may be, in respect of each of the entries in such list on the value of the securities calculated at the making up price or the contract price, as the case may be.
22 CLEARANCE LIST relating to the transaction for the purchase or sale of cotton submitted to the Clearing House of a Cotton Association.	The sum of duties payable under Article 5 or 48, as the case may be, in respect of each of the entries in such list on the units of transaction or part thereof.	
23 CLEARANCE LIST relating to the transaction for the purchase or sale of bullion or specie submitted to the Clearing House of a Bullion Association.	The sum of duties payable under Article 5 or 48, as the case may be, in respect of each of the entries in such list on the units of transactions or parts thereof.	
24 CLEARANCE LIST relating to the transaction for the purchase or sale of oilseeds submitted to the Clearing House of an Oilseeds Association.	The sum of duties payable under Article 5 or 48, as the case may be, in respect of each of the entries in such list on the units of transactions or parts thereof.	



## SCHEDULE I—contd.

Description of Instrument	Proper Stamp-duty		
25 CLEARANCE LIST relating to the transaction for the purchase or sale of yarn of any kind, non-mineral oils or spices of any kind.	The sum of duties payable under Article 5 or 48, as the case may be, in respect of each of the entries in such list on the units of transactions or parts thereof.		
26 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.	One hundred rupees.		
27 (a) CONVEYANCE other than a conveyance specified in clause (b), not being a transfer charged or exempted under Article No. 65—	Rs. Ps.		
When the amount or value of the consideration for such conveyance does not exceed Rs. 100	..	..	6.00
where it exceeds Rs. 100 but does not exceed Rs. 200	..	..	12.00
where it exceeds Rs. 200 but does not exceed Rs. 300	..	..	18.00
where it exceeds Rs. 300 but does not exceed Rs. 400	..	..	24.00
where it exceeds Rs. 400 but does not exceed Rs. 600	..	..	36.00
where it exceeds Rs. 600 but does not exceed Rs. 800	..	..	48.00
where it exceeds Rs. 800 but does not exceed Rs. 1,000	..	..	60.00
and for every Rs. 500 or part thereof in excess of Rs. 1,000	..	..	30.00
and for every Rs. 500 or part thereof in excess of Rs. 5,000	..	..	50.00
<i>Exemption.</i> —Assignment of copy-right by entry made under the Copyright Act, 1957.			
(b) CONVEYANCE (not being a transfer charged or exempted under Article No. 65) so far as it relates to immovable property situate within an urban area:—	XIV of 1957.		
	where property is situated in—		
	City or canton- ment area	Municipal borough and noti- fied area	Other urban area
	Rs.	Rs.	Rs.
where the amount or value of the consideration for such conveyance does not exceed Rs. 100	10.00	9.00	7.00
where it exceeds Rs. 100 but does not exceed Rs. 200	20.00	18.00	14.00
where it exceeds Rs. 200 but does not exceed Rs. 300	30.00	27.00	21.00
where it exceeds Rs. 300 but does not exceed Rs. 400	40.00	36.00	28.00
where it exceeds Rs. 400 but does not exceed Rs. 600	60.00	54.00	42.00
where it exceeds Rs. 600 but does not exceed Rs. 800	80.00	72.00	56.00
where it exceeds Rs. 800 but does not exceed Rs. 1,000	100.00	90.00	70.00
and for every Rs. 500 or part thereof in excess of Rs. 1,000	..	..	..
and for every Rs. 500 or part thereof in excess of Rs. 5,000	50.00	45.00	35.00
	60.00	60.00	50.00

SCHEDULE I—*contd.*

Description of Instrument	Proper Stamp-duty
<i>Explanation.</i> —For the purpose of clause (b) of this article “urban area” means any area which is for the time being within the limits of—	
30m. LIX of 1949.	(i) a City as defined in clause (3) of section 2 of the Bombay Provincial Municipal Corporations Act, 1949,
Guj. 14 of 1964.	(ii) a municipal borough or a notified area constituted or deemed to be constituted under the Gujarat Municipalities Act, 1963,
Guj. VI of 1962.	(iii) a nagar constituted or deemed to be constituted under the Gujarat Panchayats Act, 1961,
II of 1924.	(iv) a cantonment declared as such under section 3 of the Cantonments Act, 1924,
Guj. vi of 1962.	(v) a gram constituted or deemed to be constituted under the Gujarat Panchayats Act, 1961, the population of which as ascertained at the last preceding census and notified by the State Government in the <i>Official Gazette</i> after such census is 10,000 or more.
28 COPY OR EXTRACT, certified to be a true copy or extract by or by order of any 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 five rupees ;	Five rupees.
(ii) in any other case .. .. .	Ten 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.	
29 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 five rupees ;	The same duty as is payable on the original.
(b) in any other case .. .. .	Ten rupees.
<i>Exemption</i>	
Counterpart of any lease granted to a cultivator when such lease is exempted from duty.	
30 CUSTOMS BOND OR EXCISE BOND, that is to say, any bond given pursuant to the provisions of any law for the time being in force or to the directions of any officer of Customs or Excise for, or in respect of, any of the duties of Customs or Excise or for preventing frauds or evasions thereof or for any other matter or thing relating thereto,—	
(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 .. .. .	Forty rupees.

SCHEDULE I--*contd.*

Description of Instrument	Proper Stamp-duty
DECLARATION OF ANY TRUST, <i>See</i> Trust (No. 67).	
31 DELIVERY ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, in any warehouse in which goods are stored, or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein when such goods exceed in value twenty rupees.	Five rupees.
DEPOSIT OF TITLE-DEEDS <i>See</i> Agreement relating to Deposit of Title-Deeds, Pawn or Pledge (No. 6).	
DISSOLUTION OF PARTNERSHIP <i>See</i> Partnership [No. 53].	
32 DIVORCE—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	Fifty rupees.
DOWER—Instrument of, <i>See</i> Settlement (No. 61).	
DUPLICATE, <i>See</i> Counterpart (No. 29)	
33 ENTRY AS AN ADVOCATE ON THE ROLL OF BAR COUNCIL OF GUJARAT under the Advocates Act, 1961.	One thousand rupees.
<i>Exemption</i>	
Entry of an Advocate on the roll of the Bar Council of Gujarat when he has previously been enrolled in a High Court or on the roll of the Bar Council of any other State.	
34 EXCHANGE OF PROPERTY—Instrument of—	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 27 for a consideration equal to the value of the property of greatest value.
EXCISE BOND, <i>See</i> Customs Bond or Excise Bond (No. 30).	
35 FURTHER CHARGE—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 27, for a consideration equal to the amount of the further charge secured by such instrument.

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1961.

SCHEDULE I—*contd.*

Description of Instrument	Proper Stamp-duty
36 GIFT—Instrument of—not being a Settlement ( No. 61 ) or will or Transfer ( No. 65 ).	<p>The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 27 for a consideration equal to the value of the property which is the subject-matter of the gift;</p> <p>Provided that where an instrument of gift contains any provision for the revocation of the gift the value of the property which is the subject-matter of the gift shall, for the purposes of duty, be determined as if no such provision were contained in the instrument.</p>
HIRING AGREEMENT or agreement for service. See Agreement ( No. 5 ).	
37 INDEMNITY BOND	The same duty as a Security Bond ( No. 60 ) for the same amount.
INSPECTORSHIP-DEED. See Composition Deed ( No. 26 ).	
38 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 three 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 in excess of three years but not more than ten years ;	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 27 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 in excess of ten years but not more than thirty years ;	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 27 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 in excess of thirty years but not more than ninety eight years ;	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 27 for a consideration equal to thrice the amount or value of the average annual rent reserved.

SCHEDULE I—*contd.*

Description of Instrument	Proper Stamp-duty
(vi) where the lease purports to be for a term in excess of ninety eight years ;	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 27 for a consideration equal to five times the amount or value of the average annual rent reserved.
(vii) where the lease purports to be in perpetuity ;	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 27 for a consideration equal to one fifth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.
(viii) where the lease does not purport to be for any definite term ;	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 27 for a consideration equal to 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 or to be advanced and where no rent is reserved ;	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 27 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 or to be advanced in addition to rent reserved.	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 27 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 had been paid or delivered :
	Provided that, in any case where an agreement to lease is stamped with <i>ad valorem</i> stamp required for a lease and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed three rupees.

SCHEDULE I—*contd.*

Description of Instrument	Proper Stamp-duty
<p><i>Explanation I.</i>—Rent paid in advance shall be deemed to be premium or money advanced within the meaning of this article unless it is specifically provided in the lease that rent paid in advance will be set off towards the last instalment or instalments of rent.</p> <p><i>Explanation II.</i>—When a lessee undertakes to pay any recurring charge such as Government revenue, landlord's share of cesses, or the owner's share of municipal rates of 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.</p>	
39 LETTER OF ALLOTMENT OR RENUNCIATION OF SHARES in any company or proposed company, or in respect of any loan to be raised by any company or proposed company. <i>See also Certificate or other Document (No. 19).</i>	One rupee.
40 LETTER OF GUARANTEE, (a) where the amount guaranteed does not exceed Rs. 500 (b) in any other case .. .. .	Ten rupees. Fifteen rupees.
41 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.	Twenty five rupees.
42 Lottery ticket .. .. .	Ten paise.
43 MARRIAGE REGISTRATION .. .. .	Five rupees.
44 MEMORANDUM OF ASSOCIATION OF A COMPANY— (a) if accompanied by articles of association under section 26 of the Companies Act, 1956 ; (b) if not so accompanied .. .. .	Five hundred rupees. The same duty as is leviable on articles of Association under Article 12 according to the share capital of the company.
<i>Exemption</i>	
I of 1956. Memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956.	
45 MORTGAGE-DEED, not being an Agreement relating to Deposit of Title-Deeds, Pawn or Pledge (No. 6), Bottomry Bond (No. 16), Mortgage of a Crop (No. 46), Respondentia Bond (No. 59) or Security Bond (No. 60)— (a) when possession of the property or any part of the property comprised in such deed is or is not given, or is agreed to be given, by the mortgagor.  (b) when a collateral or auxilliary or additional or substituted security, or by way of futher assurance for the abovementioned purpose where the principal or primary security is duly stamped for every sum secured not exceeding Rs. 1,000 ; and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 27 for a consideration equal to the amount secured by such deed.  Five rupees.  Five rupees.

## SCHEDULE I—contd.

Description of Instrument	Proper Stamp-duty
<i>Exemptions</i>	
(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.	XIX of 1883. XII of 1884.
(2) Letter of hypothecation accompanying a bill of exchange.	
46 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 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;	Fifty paise.
and for every Rs. 200 or part thereof secured in excess of Rs. 200 ;	Fifty paise.
(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 Rs. 100 ;	One rupee.
and for every Rs. 100 or part thereof secured in excess of Rs. 100.	One rupee.
47 NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a Protest (No. 55) made or signed by a Notary in the execution of the duties of his office, or by any other person lawfully acting as a Notary.	Ten rupees.
<i>See also Protest of Bill or Note (No. 55).</i>	
48 NOTE OR MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal—	
(a) of cotton including cotton pods or <i>Kapas</i> (Un-ginned Cotton)	Fifty paise for every unit of transaction or part thereof.
(b) of bullion or specie	
	(a) Twenty five paise for every unit of 10 kilograms of silver or part thereof.
	(b) One rupee for every unit of 1 kilogram of gold or part thereof.
	(c) Two rupees for every unit of 250 sovereigns or part thereof.

## SCHEDULE I—contd.

Description of Instrument	Proper Stamp-duty
(c) of oil-seeds .. .. .	<p>Such rate not exceeding—</p> <p>(i) fifty paise for every 5,000 kilograms of oil-seeds or part thereof, where the unit is 5,000 kilograms, or</p> <p>(ii) one rupee for every 10,000 kilograms of oil-seeds or part thereof where the unit is 10,000 kilograms, or</p> <p>(iii) two rupees for every 25,000 kilograms of oil-seeds or part thereof where the unit is 25,000 kilograms,</p> <p>as may be specified by the State Government by notification in the <i>Official Gazette</i>.</p>
(d) of yarn of any kind, non-mineral oils or spices of any kind.	<p>(1) In the case of yarn and spices, such rate not exceeding one rupee for every Rs. 2,500 or part thereof of the value of yarn of any kind or spices of any kind as may be specified by the State Government by notification in the <i>Official Gazette</i>.</p> <p>(2) In the case of groundnut oil or any other non-mineral oil, such rate not exceeding—</p> <p>(i) twenty five paise for every unit of 100 tins of such oil or part thereof, where the unit of transaction is 100 tins, each containing a quantity of oil weighing approximately 16.50 kilograms, or</p> <p>(ii) fifty paise for every 5,000 kilograms of such oil or part thereof, where the unit is 5,000 kilograms, or</p> <p>(iii) one rupee for every 10,000 kilograms of such oil or part thereof, where the unit is 10,000 kilograms, or</p> <p>(iv) two rupees and twenty five paise for every 25,000 kilograms of such oil or part thereof where the unit is 25,000 kilograms,</p> <p>as may be specified by the State Government by notification in the <i>Official Gazette</i>.</p>



## SCHEDULE I—contd.

Description of Instrument	Proper Stamp-duty
(e) of any other goods exceeding in value twenty rupees.	Fifty paise.
(f) of any share, scrip, stock, bond, debenture, debenture stock or other marketable security of a like nature exceeding in value twenty rupees, not being a Government security.	<p>(1) In the case of forward contracts relating to the purchase or sale of securities, one rupee for every Rs. 5,000 or part thereof of the value of the security at the time of its purchase or sale, as the case may be.</p> <p>(2) In any other case, fifty paise for every Rs. 2,500 or part thereof of the value of the security at the time of its purchase or sale, as the case may be.</p>
(g) of a Government security .. .. .	Subject to a maximum of one hundred rupees, fifty paise for every 10,000 rupees or part thereof of the value of the security at the time of its purchase or sale, as the case may be.

*Exemptions*

- (1) Note or Memorandum sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal of a Government security or a share, scrip, stock, bond, debenture, debenture stock or other marketable security of a like nature in or of an incorporated company or other body corporate an entry relating to which is required to be made in clearance list described in Article 21.
- (2) Note or Memorandum sent by a Broker or Agent to his principal intimating the purchase or sale of cotton on account of such principal, an entry relating to which is required to be made in a clearance list described in Article 22.
- (3) Note or Memorandum sent by a Broker or Agent to his principal intimating the purchase or sale of bullion or specie on account of such principal, an entry relating to which is required to be made in a clearance list described in Article 23.
- (4) Note or Memorandum sent by a Broker or Agent to his principal intimating the purchase or sale of oil-seeds on account of such principal, an entry relating to which is required to be made in a clearance list described in Article 24.
- (5) Note or Memorandum sent by a Broker or Agent to his principal intimating the purchase or sale of yarn of any kind, non-mineral oils or spices of any kind on account of such principal, an entry relating to which is required to be made in a clearance list described in Article 25.

*Explanation.*—For the purposes of entry (a) of this Article, unit of transaction means the quantity of cotton weighing approximately 4,500 kilograms.

SCHEDULE I—*contd.*

Description of Instrument	Proper Stamp-duty		
49 NOTE or ENTRY in records made or a LETTER written BY CREDITOR, relating to the deposit of title deeds to serve as evidence of the title to any property whatsoever (other than marketable security) where there is no agreement or memorandum of agreement relating to deposit of such title deeds.	The same duty as AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS (No. 6)		
50 NOTE OF PROTEST BY THE MASTER OF A SHIP <i>See also Protest by the Master of a Ship (No. 56).</i>	Five rupees.		
51 ORDER FOR THE PAYMENT OF MONEY, not being a Bill of Exchange within the meaning of the Indian Stamp Act, 1899 —	If drawn singly	If drawn in set of two, for each part of the set	If drawn in set of three, for each part of the set
	Rs. P.	Rs. P.	Rs. P.
(a) where payable otherwise than on demand but not more than one year after date or sight,—			
if the amount of the bill or note does not exceed Rs. 200	0.40	0.25	0.15
if it exceeds Rs. 200 and does not exceed Rs. 400	0.75	0.40	0.25
if it exceeds Rs. 400 and does not exceed Rs. 600 ..	1.05	0.70	0.40
if it exceeds Rs. 600 and does not exceed Rs. 800 ..	1.30	0.75	0.45
if it exceeds Rs. 800 and does not exceed Rs. 1,000 ..	1.50	0.85	0.70
if it exceeds Rs. 1,000 and does not exceed Rs. 1,200 ..	1.90	1.05	0.75
if it exceeds Rs. 1,200 and does not exceed Rs. 1,600 ..	2.50	1.30	0.85
if it exceeds Rs. 1,600 and does not exceed Rs. 2,500 ..	3.75	1.90	1.30
if it exceeds Rs. 2,500 and does not exceed Rs. 5,000 ..	7.45	3.75	2.50
if it exceeds Rs. 5,000 and does not exceed Rs. 7,500 ..	11.20	5.70	3.75
if it exceeds Rs. 7,500 and does not exceed Rs. 10,000 ..	14.85	7.45	4.95
if it exceeds Rs. 10,000 and does not exceed Rs. 15,000	22.30	11.20	7.45
if it exceeds Rs. 15,000 and does not exceed Rs. 20,000	29.70	14.85	9.40
if it exceeds Rs. 20,000 and does not exceed Rs. 25,000	37.15	18.60	12.40
if it exceeds Rs. 25,000 and does not exceed Rs. 30,000	44.55	22.30	14.85
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000 ;	14.85	7.45	4.95
(b) where payable at more than one year after date or sight.	The same duty as a BOND (No. 15) for the same amount.		

## SCHEDULE I—contd.

Description of Instrument	Proper Stamp-duty
52 PARTITION—Instrument of as defined by section 2 (m).	The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.
	<i>N. B.</i> —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 a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than three rupees;
	(b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue;
	(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 partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed three rupees.
53 PARTNERSHIP	
A. Instrument of—	
(1) where immovable property is brought by a partner as his share or contribution to partnership.	The same duty as is leviable on conveyance under clause (a) or, as the case may be, clause (b) of Article 27 for the consideration equal to value of such property.

SCHEDULE I—*contd.*

Description of Instrument	Proper Stamp-duty
(2) (a) where the capital of the partnership does not exceed Rs. 10,000	One hundred rupees.
(b) where it exceeds Rs. 10,000 but does not exceed Rs. 20,000	Two hundred rupees.
(c) where it exceeds Rs. 20,000 but does not exceed Rs. 50,000	Four hundred rupees.
(d) where it exceeds Rs. 50,000 but does not exceed Rs. 1,00,000.	Six hundred rupees.
for every Rs. 1,000 or part thereof in excess of Rs. 1,00,000.	One hundred rupees ;
	Provided that the duty payable under clause (2) shall be in addition to duty, if any, payable under clause (1).
B. Dissolution of—	
(1) where any immovable property is taken as his share on dissolution of partnership by a partner other than a partner who brought that property as his share or contribution to partnership.	The same duty as is leviable on conveyance under clause (a) or, as the case may be, clause (b) of Article 27 for the consideration equal to value of such property or one hundred rupees, whichever is more.
(2) in any other case.	One hundred rupees.
54 POWER OF ATTORNEY as defined by section 2(r), not being a Proxy—	
(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents;	Five rupees.
(b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882;	Five rupees.
(c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a) ;	Ten rupees.
(d) when authorising not more than five persons to act jointly and severally in more than one transaction or generally ;	Fifty 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 ;	One hundred rupees.
(f) when given for consideration and authorising the attorney to sell any immovable property ;	The same duty as is leviable on a conveyance under clause (a) of Article 27 for the amount of the consideration.
(g) in any other case. . . . .	Ten rupees for each person authorised.
	<i>N.B.</i> —The term "registration" includes every operation incidental to registration under the Registration Act, 1908.

XV of  
1882.XVI  
of  
1908.

*Explanation.*—For the purposes of this article more persons than one when belonging to the same firm shall be deemed to be one person.

SCHEDULE I—*contd.*

Description of Instrument	Proper Stamp-duty
55 PROTEST OF BILL, OR NOTE, that is to say, any declaration in writing made by a Notary or other person lawfully acting as such, attesting the dishonour of Bill of Exchange or promissory note.	Five rupees.
56 PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship when such declaration is attested or certified by a Notary or other person lawfully acting as such.	Five rupees.
<i>See also Note of Protest by the Master of a Ship (No. 50).</i>	
57 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 Bond (No. 15) for the amount of such consideration
(b) in any other case. . . . .	Forty rupees.
58 RELEASE, that is to say, any instrument ( not being such a release as is provided for by section 24 ) 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 value.
(b) in any other case. . . . .	Forty rupees.
59 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.	
The same duty as a Bond (No. 15) for the amount of the loan secured.	
REVOCAION OF ANY TRUST OR SETTLEMENT	
<i>See Settlement (No. 61) ; Trust (No. 67).</i>	
60 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 —	
(a) when the amount secured does not exceed Rs. 1,000.	The same duty as a Bond (No. 15) for the amount secured.
(b) any other case. . . . .	Forty 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;

SCHEDULE I—*contd.*

	Description of Instrument	Proper Stamp-duty
Bom. VII of 1879.	(b) under the rules made by the State Government under section 76 of the Bombay Irrigation Act, 1879 ;	
XIX of 1883 XII of 1884.	(c) 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 ;	
	(d) executed by officers of the 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.	
	61 SETTLEMENT —	
	A—Instrument of (including a deed of dower)—	
	(i) where the settlement is made for a religious or charitable purpose.	The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled.
	(ii) in any other case. . . . .	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 27 for a consideration equal to the amount or value of the property settled :
		Provided that where an agreement to settle is stamped with the stamp required for an instrument of settlement and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed one rupee and three rupees :
		Provided further that where an instrument of settlement contains any provision for the revocation of the settlement, the amount or value of the property settled shall, for the purposes of duty, be determined as if no such provision were contained in the instrument.
	<i>Exemption</i>	
	Deed of dower executed on the occasion of a marriage between Muhammadans.	
	B—Revocation of —	
	(i) in respect of settlement described in A (i) above . .	The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned but not exceeding fifteen rupees.

## SCHEDULE I—contd.

Description of Instrument	Proper Stamp-duty	Rs. P.	I of 1956.
(ii) in respect of settlement described in A (ii) above.	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 27 for a consideration equal to the amount or value of the property concerned but not exceeding fifteen rupees.		
62 SHARE WARRANTS to bearer issued under the Companies Act, 1956.	<p>Where the amount of the consideration equal to the nominal amount of the share specified in the warrant does not exceed Rs. 50 .. 1.30</p> <p>Where it exceeds Rs. 50 but does not exceed Rs. 100 .. 2.50</p> <p>Where it exceeds Rs. 100 but does not exceed Rs. 200 .. 4.95</p> <p>Where it exceeds Rs. 200 but does not exceed Rs. 300 .. 11.20</p> <p>Where it exceeds Rs. 300 but does not exceed Rs. 400 .. 14.85</p> <p>Where it exceeds Rs. 400 but does not exceed Rs. 500 .. 18.60</p> <p>Where it exceeds Rs. 500 but does not exceed Rs. 600 .. 22.30</p> <p>Where it exceeds Rs. 600 but does not exceed Rs. 700 .. 26.05</p> <p>Where it exceeds Rs. 700 but does not exceed Rs. 800 .. 29.70</p> <p>Where it exceeds Rs. 800 but does not exceed Rs. 900 .. 33.45</p> <p>Where it exceeds Rs. 900 but does not exceed Rs. 1,000 .. 37.75</p> <p>And for every Rs. 500 or part thereof in excess of Rs. 1,000 .. 18.60</p>		
<i>Exemption</i>	Share-warrant when issued by a company in pursuance of the provisions of section 114 of the Companies Act, 1956, to have effect only upon payment as composition for that duty, to the Collector of Stamp Revenue, of—		I of 1956.
(a) one and a half per centum of the whole subscribed capital of the company, or			

SCHEDULE I—*contd.*

Description of Instrument	Proper Stamp-duty
(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 per centum of the additional capital so issued.	
SCRIP, <i>See</i> Certificate (No. 19).	
63 SHIPPING ORDER for or relating to the conveyance of goods on board on any vessel.	Twenty five paise.
64 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.	Twenty five rupees.
<i>Exemption</i>	
Surrender of lease, when such lease is exempted from duty.	
65 TRANSFER (whether with or without consideration)—	
(a) of debentures, being marketable securities whether the debenture is liable to duty or not except debentures provided for by section 8 of the Indian Stamp Act, 1899 ;	Seventy-five paise for every Rs. 100 or part thereof of the face amount of the debenture.
<i>Explanation</i> .—For the purposes of this clause, the term 'debenture' includes debenture stock.	
(b) of any interest secured by bond, mortgage-deed or policy of insurance.	The same duty as a Bond (No. 15) for such amount or value of the interest as set forth in the transfer subject to a maximum of fifty rupees.
(c) of any property under the Administrators-General Act, 1963, section 22.	Fifty rupees.
(d) of any trust property without consideration from one trustee to another trustee or from a trustee to a beneficiary.	The same duty as a Bond (No. 15) on the market value of the property held on trust subject to a maximum of fifty rupees.
<i>Exemptions</i>	
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.	
66 TRANSFER OF LEASE by way of assignment and not by way of under lease.	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 27, for a consideration equal to the amount of consideration for the transfer.
<i>Exemption</i>	
Transfer of any lease exempt from duty.	

II of  
1899.45 of  
1963.



## SCHEDULE I—concl'd.

Description of Instrument	Proper Stamp-duty
67 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 property which is the subject-matter of the trust but not exceeding one hundred 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. 15) for a sum equal to the amount or value of the property which is the subject-matter of the trust, but not exceeding fifty rupees.
See also SETTLEMENT (No. 61).	
VALUATION, See Appraisement (No. 10).	
VAKIL, See entry as an Advocate (No. 33)	
68 WARRANT FOR GOODS, that is 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.”.

Repeal of 12. The Bombay Stamp (Gujarat Increase of Duties and Amendment) Act, Guj. 18 of 1963 except sections 1 and 2 thereof is hereby repealed. 1963.



The Gujarat Government Gazette  
**EXTRAORDINARY**  
 PUBLISHED BY AUTHORITY

Vol. XXIII] THURSDAY, APRIL 1, 1982/CAITRA 11, 1904

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

## PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and  
 Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the  
 Governor on the 1st April, 1982 is hereby published for general information.

J. P. VASAVADA,  
 Joint Secretary to the Government of Gujarat,  
 Legal Department.

### GUJARAT ACT NO. 21 OF 1982

(First published after having received the assent of the Governor in the  
 "Gujarat Government Gazette" on the 1st April, 1982).

An Act further to amend the Bombay Stamp Act, 1958.

It is hereby enacted in the Thirty-third year of the Republic of India as  
 follows:—

1. (1) This Act may be called the Bombay Stamp (Gujarat Amendment)  
 Act, 1982.

(2) This section shall come into force at once, and the remaining provi-  
 sions of the Act shall come into force on such date as the State Government  
 may, by notification in the *Official Gazette*, appoint, and different dates may  
 be appointed for different provisions of this Act.

2. In the Bombay Stamp Act, 1958 (hereinafter referred to as "the  
 principal Act"), in section 2,—

(1) clause (e) shall be deleted;

(2) after clause (n), the following clause shall be inserted, namely:—

Short title  
 and  
 commence-  
 ment.

Amend-  
 ment of  
 section 2 of  
 Bom. LX  
 of 1958.

“(na) ‘market value’, in relation to any property which is the subject matter of an instrument, means the price which such property would have fetched if sold in open market on the date of execution of such instrument;”.

Deletion of section 3A of Bom. LX of 1958

3. In the principal Act, section 3A shall be deleted.

Amendment of section 4 of Bom. LX of 1958.

4. In the principal Act, in section 4, in sub-section (1) for the words “five rupees” the words “ten rupees” shall be substituted.

Amendment of section 8 of Bom. LX of 1958.

5. In the principal Act, in section 8,—

(1) in sub-section (1) after the words “for the time being in force”, the words “or any corporation established by law by Government or any Government company raising a loan,” shall be inserted;

(2) in sub-section (2) after the words “exempting certain bonds or securities”, the words “issued by any local authority” shall be inserted;

(3) in sub-section (3) after the words “the local authority”, the words “the corporation or the Government company” shall be inserted.

Amendment of section 10 of Bom. LX of 1958.

6. In the principal Act, in section 10; after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) (a) Notwithstanding anything contained in sub-section (1), where,

(i) the State Government, in relation to any area in the State, or

(ii) the Collector, in relation to any area in the district under his charge,

is satisfied that on account of temporary shortage of stamps in any area, duty cannot be paid, and payment of duty cannot be indicated on such instruments the registration of which is compulsory under the Registration Act, 1908, by means of stamps, the State Government, or, as the case may be, the Collector, may, by notification in the *Official Gazette*, direct that, in such area and for such period as may be specified in such notification, the duty may be paid in cash in any Government treasury or sub-treasury and the officer-in-charge of such treasury or sub-treasury shall, on production of a *challan* evidencing payment of stamp duty in the Government treasury or sub-treasury, certify by endorsement on the instrument in respect of which the stamp duty is paid, that the duty has been paid, and state in the said endorsement the amount of the duty so paid.

(b) An endorsement made on any instrument under clause (a) shall have the same effect as if the duty of an amount equal to the amount stated in the endorsement had been paid in respect of, and such payment had been indicated on, such instrument by means of stamps, under sub-section (1).”.

7. In the principal Act, section 11 shall be deleted. Deletion of section 11 of Bom. LX of 1958.
8. In the principal Act, in section 17 the proviso shall be deleted. Amendment of section 17.
9. In the principal Act, for section 25, the following section shall be substituted, namely :— Substitution of section 25 of Bom. LX of 1958.
- “25. Where any property subject to a mortgage is transferred to the mortgagee, he shall be entitled to deduct from the duty payable on the transfer, the amount of any duty already paid in respect of the mortgage.”. Deduction of duty to be made when property mortgaged is transferred to mortgagee.
10. In the principal Act, in section 28, for the words and brackets “The consideration (if any)”, the words and brackets “The consideration (if any), market value” shall be substituted. Amendment of section 28 of Bom. LX of 1958.
11. In the principal Act, in section 29,— Amendment of section 29 of Bom. LX of 1958.
- (1) in sub-section (1),—
- (a) for the words “Where any property has been contracted to be sold for one consideration for the whole”, the words “Where the whole of the property has been contracted to be sold” shall be substituted;
- (b) for the words “the consideration shall be”, the words “the market value of the whole of the property shall be” shall be substituted;
- (c) for the word “consideration” occurring for the third and fourth time, the words “market value” shall be substituted;
- (2) in sub-section (2),—
- (a) for the words “Where property contracted to be purchased for one consideration for the whole”, the words “Where whole of the property contracted to be purchased” shall be substituted;
- (b) the words “for distinct part of the consideration” shall be deleted;
- (c) for the words “in respect of the distinct part of the consideration therein specified”, the words “in respect of the market value of such part of the property” shall be substituted;
- (3) in sub-section (3) for the words “in respect of consideration for the sale”, the words “in respect of the market value of the property at the time of sale” shall be substituted.

(4) in sub-section (4),—

(a) for the portion beginning with the words “in respect only of the consideration paid by such sub-purchaser” and ending with the words “considerations paid by the sub-purchasers” the following shall be substituted, namely :—

“in respect only of the market value of the part sold to the sub-purchaser, without regard to the amount of the market value of the whole property conveyed by the original seller; and the conveyance of the residue (if any) of such property to the original purchaser shall be chargeable with *ad valorem* duty in respect of the market value of such residue.”;

(b) in the proviso,—

(i) for the word and figures “Article 27” the word and figures “article 20” shall be substituted;

(ii) for the words “three rupees” the words “eight rupees” shall be substituted.

(5) for sub-section (5), the following sub-section shall be substituted, namely :—

“(5) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *advalorem* duty according to the market value of the property so conveyed and is duly stamped accordingly, any conveyance to be made afterwards to him in respect of the same property by the original seller shall be chargeable with a duty equal to that which would be chargeable on a conveyance for the market value of the property so conveyed or where such duty exceeds eight rupees with a duty of eight rupees.”

Amendment  
of section 30  
of Bom. LX  
of 1958.

12. In the principal Act, in section 30, in clause (a) for the figures “15, 16, 30, 35, 37, 45, 58, 59, 60, 61, 65 and 65”, the figures “14, 15, 23, 27, 29, 36, 49, 50, 51, 52, 56, and 56” shall respectively be substituted.

Amendment  
of section 31  
of Bom. LX  
of 1958.

13. In the principal Act, in section 31 the following sub-section shall be added at the end, namely :—

“(3) Where an officer appointed as a Collector under clause (f) of section 2 has reason to believe that the market value of the property, which is the subject matter of the instrument, received by him for adjudication, has not been truly set forth therein, he shall, before assessing the stamp duty under this section, refer the instrument to the Collector of such district in which either the whole or any part of the property is situate, for determining, in accordance with the procedure laid down in section 32A, the true market value of such property and the proper duty payable on the instrument.”.

14. In the principal Act, in Chapter III, after section 32, the following sections shall be inserted, namely:—

Insertion of sections 32-A and 32B in Bom. LX of 1958.

16 of 1908.

“32A.(1) If any officer registering under the Registration Act, 1908 an instrument of conveyance, exchange, gift, partition, partnership or settlement or power of attorney or any person referred to in section 33, before whom such instrument is produced or comes in the performance of his functions, has reason to believe that the consideration set forth therein does not approximate to the market value of the property which is the subject matter of such instrument, or, as the case may be, the market value of the property which is the subject matter of such instrument, has not been truly set forth therein, he may after registering the instrument or, as the case may be, performing his functions in respect of such instrument, refer the instrument to the Collector of such district in which either the whole or any part of the property is situated for determining of the true market value of such property and the proper duty payable on the instrument under this section.

Determination of market value of property which is the subject matter of conveyance, etc.

(2) On receipt of the instrument under sub-section (3) of section 31 or sub-section (1) of this section, the Collector of the district shall, after giving the parties concerned a reasonable opportunity of being heard, and in accordance with the rules made by the State Government in this behalf, determine the true market value of the property which is the subject matter of the instrument and the proper duty payable thereon.

(3) Upon such determination, the Collector of the district shall require the party liable to pay the duty, to make payment of such amount as is required to make up the difference between the amount of duty determined under this sub-section and the amount of duty already paid by him and shall also require such party to pay a penalty which shall not be less than such difference and not more than twice the amount of such difference, and on such payment, return the instrument to the officer referred in sub-section (5) of section 31 or, as the case may be, sub-section (1) of this section:

Provided that, no such party shall be required to pay any amount to make up the difference or to pay any penalty under this sub-section if the difference between the amount of the consideration or, as the case may be, the market value as set forth in the instrument and the market value as determined by the Collector of the district does not exceed ten per cent of the market value determined by the Collector of the district.

(4) The Collector of the district may, *suo moto* or on receipt of information from any source, within two years from the date of registration of any instrument referred to in sub-section (1), (not being the instrument upon which an endorsement has been made under section 32 or the instrument in respect of which the proper duty has been determined by him under sub-section (3) or an instrument executed before the date of the commencement of the Bombay Stamp (Gujarat Amendment) Act, 1982 call for and examine the instrument for the purpose of satisfying himself as to the correctness of the consideration or of the market value of the property which is the subject matter of such instrument and the duty

Guj. 21 of 1982.

payable thereon; and if on such examination, he has reason to believe that the consideration does not approximate to the market value of such property or, as the case may be, market value of such property has not been truly and fully set forth in the instrument, he shall proceed as provided in sub-sections (2) and (3).

Statement  
of the case  
by the  
Collector.

32B. (1) Any person aggrieved by an order of the Collector determining the market value under section 31 or, as the case may be, under section 32A, may, after depositing with the Collector seventy five percent of the amount of duty or, as the case may be, the amount of the difference of duty payable by him by application presented within a period of sixty days from the date of such order and accompanied by a fee of one hundred rupees, require the Collector to draw up a statement of the case and refer it to the Chief Controlling Revenue Authority and the Collector shall, within sixty days of the receipt of such application, draw up a statement of the case and refer it to the Authority :

Provided that where in any particular case the Authority is of the opinion that the deposit of the amount by the applicant will cause undue hardship to him, the Authority may, in its discretion, either unconditionally or subject to such conditions as it may think fit to impose, dispense with a part of the amount deposited so however that the part of the amount so dispensed with shall not exceed fifty percent of the amount deposited or required to be deposited.

(2) Such Authority shall consider the case and send a copy of its decision to the Collector who shall proceed to assess and charge the duty (if any) in conformity with such decision.

(3) The decision given by the Authority under sub-section (2) shall be final."

Amendment  
of section  
33 of Bom.  
LX of 1958.

15. In the principal Act, in section 33, in sub-section (1), for the words "Every person" the words, figures and letter "Subject to the provisions of section 32A, every person" shall be substituted.

Amendment  
of section  
34 of Bom.  
LX of 1958.

16. In the principal Act, in section 34, after the words "No instrument chargeable with duty" the brackets, words, figures and letter "not being an instrument referred to in sub-section (1) of section 32-A," shall be inserted.

Amendment  
of section  
41 of Bom.  
LX of 1958.

17. In the principal Act, in section 41, in sub-section (1), after the words "any instrument" the brackets, words, figures and letter "(not being an instrument referred to in sub-section (1) of section 32A), "shall be inserted.

Amendment  
of section  
53 of Bom.  
LX of 1958.

18. In the principal Act, in section 53, in sub-section (2) after the words and figures "under section 31" the words, figures and letter "section 32-A," shall be inserted.

19. In the principal Act, for Schedule I, the following Schedule shall be substituted, namely :—

Substitution  
of Schedule  
I of Bom.  
LX of 1968.

“SCHEDULE I

STAMP DUTY ON INSTRUMENTS

(See section 3)

Description of Instrument	Proper stamp-duty	
<p>1 ACKNOWLEDGEMENT of a debt exceeding twenty rupees in amounts or value written or signed by, or on behalf of, a 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 :</p> <p>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.</p>	Fifty paise.	
<p>XXX- IX of 1925. V of 1873.</p>	<p>2 ADMINISTRATION-BOND, including a bond given under the Indian Succession Act, 1925 or section 6 of the Government Saving Banks Act, 1873.</p>	<p>Subject to a maximum of forty rupees, four rupees for every hundred rupees or part thereof of the value of the bond.</p>
<p>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.</p>	Fifty rupees.	
<p>4 AFFIDAVIT, including an affirmation of declaration in the case of persons by law allowed to affirm or declare instead of swearing.</p>	Ten rupees.	

**Exemptions**

Affidavit or declaration in writing when made —

- (a) as a condition of enrolment under the Army Act, 1950 or the Air Force Act, 1950;

XLVI  
of  
1950.  
XLV  
of  
1950.



## SCHEDULE—I—(Contd.)

Description of Instrument	Proper stamp-duty
(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.	
<b>5 AGREEMENT OR MEMORANDUM OF AN AGREEMENT—</b>	
(a) if relating to the sale of a bill of exchange;	Fifty paise.
(b) if relating to the purchase or sale of a Government security;	Subject to a maximum of forty rupees twenty five paise for every rupees 10,000 or part thereof of the value of the security at the time of its purchase or sale, as the case may be.
(c) if relating to the purchase or sale of shares, scrips, stocks, bonds, debentures, stocks or any other marketable security of a like nature in or of any incorporated company or other body corporate—	
(i) when such agreement or memorandum of an agreement is with or through a member or between members of a Stock Exchange recognised under the Securities Contracts (Regulation) Act, 1956;	In the case of forward contracts relating to the purchase or sale of securities;
	XLII of 1956.
	(a) where the value of the Security at the time of its purchase or sale, as the case may be, does not exceed Rs. 2,500, twenty paise;
	(b) where such value exceeds Rs. 2,500 thirty five paise for every 5,000 or part thereof.

## SCHEDULE—I—(Contd.)

Description of Instrument	Proper stamp-duty
(ii) in other cases;	Fifty paise on every Rs. 2,500 or part thereof of the value of the security at the time of its purchase or sale, as the case may be.
(d) if relating to the purchase or sale of cotton including cotton pods or kapas (unginned cotton).	Twenty five paise for every unit of transaction or part thereof.
(e) if relating to the purchase or sale of bullion or specie;	<p>(a) Ten paise for every unit of 10 kilogram of silver or part thereof.</p> <p>(b) Forty paise for every unit of 1 kilogram of gold or part thereof.</p> <p>(c) Seventy five paise for every unit of 250 sovereigns or part thereof.</p>
(f) if relating to purchase or sale of oil seeds;	<p>Such rate not exceeding—</p> <p>(i) Fifty paise for every 5,000 kilograms of oil-seeds or part thereof, where the unit is 5,000 kilograms;</p> <p>(ii) One rupee for every 10,000 kilograms of oil-seeds or part thereof, where the unit is 10,000 kilograms; or</p> <p>(iii) Two rupees for every 25,000 kilograms of oilseeds or part thereof where the unit is 25,000 kilograms.</p>
	as may be specified by the State Government by notification in the <i>Official Gazette</i> .

SCHEDULE—I—(Contd.)

Description of Instrument	Proper Stamp-duty
<p>(g) if relating to the purchase or sale of yarn of any kind, non-mineral oils or spices of any kind;</p>	<p>(1) In the case of yarn and spices such rate not exceeding one rupee for every Rs. 2,500 or part thereof of the value of yarn of any kind or spices of any kind as may be specified by the State Government by notification in the <i>Official Gazette</i>.</p> <p>(2) In the case of ground-nut oil or any other non-mineral oil such rate not exceeding—</p> <p style="margin-left: 40px;">(i) twenty-five paise for every unit of 100 tins of such oil or part thereof, where the unit of transaction is 100 tins, each containing a quantity of oil weighing approximately 16.50 kilograms, or</p> <p style="margin-left: 40px;">(ii) fifty paise for every 5,000 kilograms of such oil or part thereof where the unit is 5,000 kilograms, or</p> <p style="margin-left: 40px;">(iii) one rupee for every 10,000 kilograms of such oil or part thereof, where the unit is 10,000 kilograms, or</p>

## SCHEDULE—I—(Contd.)

Description of Instrument	Proper Stamp-duty
(h) if not otherwise provided for <b>Exemption</b>	(iv) two rupees and twenty five paise for every 25,000 kilograms of such oil or part thereof, where the unit is 25,000 kilograms,  as may be specified by the State Government by notification in the <i>Official Gazette</i> .  Ten rupees.
Agreement or Memorandum of Agreement,—	
(a) for or relating to the purchase or sale of goods or merchandise exclusively, not being an agreement or memorandum of agreement chargeable under entry (d) entry (e), entry (f) or entry (g) of this Article or a note or memorandum chargeable under Article 40;	
(b) made in the form of tenders to the Central Government for or relating to any loan.	
<i>Explanation.</i> —For the purposes of entry (d) of this article unit of transaction means the quantity of cotton weighing approximately 4,500 kilograms.	
AGREEMENT TO LEASE See/Lease No. 30)	
6. AGREEMENT OR MEMORANDUM OF AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN OR PLEDGE, that is to say any instrument evidencing an agreement or memorandum of agreement relating to—	

## SCHEDULE—I—(Contd.)

Description of Instrument	Proper Stamp-duty
(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) where the amount of loan or debt does not exceed Rs. 10,000	Rs. 50/-
(ii) where it exceeds Rs. 10,000 but does not exceed Rs. 50,000	Rs. 100/-
(iii) where it exceeds Rs. 50,000 but does not exceed Rs. 1,00,000	Rs. 250/-
(iv) where it exceeds Rs. 1,00,000 but does not exceed Rs. 5,00,000	Rs. 500/-
(v) where it exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs. 750/-
(vi) where it exceeds Rs. 10,00,000 but does not exceed Rs. 15,00,000	Rs. 1000/-
(vii) where it exceeds Rs. 15,00,000 but does not exceed Rs. 30,00,000	Rs. 2500/-
(viii) where it exceeds Rs. 30,00,000	Rs. 5000/-
(b) if such loan or debt is repayable not more than three months from the date of such instrument.	Half the duty payable under sub-clause (a).

## SCHEDULE—I—(Contd.)

Description of instrument	Proper Stamp Duty
<b>Exemption</b>	
Instrument of pawn or pledge of goods if unattested.	
1 of 1956.	<p>7. ALTERATION OF ARTICLES OF ASSOCIATION of a Company under section 97 of the Companies Act, 1956, in consequence of increase of the company's share capital Instrument of—</p> <p>A sum equal to the duty that would have been leviable under Article 12 as though the company's nominal share capital had been when the company was formed, equal to the total share capital so increased, less the sum already paid under Article 12.</p>
<b>Exemption</b>	
Instrument of alteration of articles of any association not formed for profit and registered under section 25 of the Companies Act, 1956.	
1 of 1956.	<p>8. ALTERATION OF MEMORANDUM OF ASSOCIATION of a Company, under section 97 of the Companies Act 1956, in consequence of increase of company's share capital, Instrument of—</p>
1 of 1956.	<p>(a) If the memorandum of association has been accompanied under section 26 of the Companies Act, 1956, by articles of association on the alteration of which duty is paid under article 7;</p>
1 of 1956.	Nil
<p>(b) if the memorandum of association has not been so accompanied and the duty is not so paid;</p>	<p>The same duty as is leviable on the memorandum of association under clause (b) of Article 35 as though the company's share capital, when the company was formed, had been equal to the total share capital so increased, less the sum already paid under the said clause(b).</p>

## SCHEDULE--I-(Contd.)

Description of Instrument	Proper Stamp-duty
<b>Exemption</b>	
Instrument of alteration of memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956.	1 of 1956.
9. APPOINTMENT IN EXECUTION OF A POWER;	
where made by any writing not being a will—	
(a) of trustees	One hundred rupees.
(b) of property movable or immovable	Two hundred and fifty rupees.
10. APPRAISEMENT OR VALUATION made otheriwse than under an order of the Court in the course of a suit.	Subject to a maximum of forty rupees, four rupees for every hundred rupees or part thereof.
<b>Exemptions</b>	
(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.	
11. 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.	Fifty rupees.
<b>Exemption</b>	
Instrument of apprenticeship by which a person is apprenticed by or at the charge of any public charity.	

## SCHEDULE—I—(Contd.)

Description of instrument	Proper Stamp-duty
12. ARTICLES OF ASSOCIATION OF A COMPANY—	
(a) where the company has no capital or the nominal share capital does not exceed Rs. 1,00,000	Two hundred rupees.
(b) where the nominal share capital exceeds Rs. 1,00,000 but does not exceed Rs. 5,00,000	One thousand rupees.
(c) where the nominal share capital exceeds Rs. 5,00,000 but does not exceed Rs. 15,00,000	Three thousand rupees.
(d) where the nominal share capital exceeds Rs. 15,00,000 but does not exceed Rs. 30,00,000	Six thousand rupees.
(e) where the nominal share capital exceeds Rs. 30,00,000 but does not exceed Rs. 50,00,000	Ten thousand rupees.
(f) where the nominal capital exceeds Rs. 50,00,000 but does not exceed Rs. 1,00,00,000	Fifteen thousand rupees.
(g) where the nominal share capital exceeds Rs. 1,00,00,000	Twenty thousand rupees.

**Exemptions**

Articles of Association of any company not formed for profit and registered under section 25 of the Companies Act, 1956.

I of  
1956.

See also Memorandum of Association (No. 35)

ASSIGNMENT See Conveyance (No. 20), Transfer (No. 56) and Transfer of Lease (No. 57), as the case may be.

ATTORNEY, See Power of Attorney (No. 45).

AUTHORITY TO ADOPT, See Adoption-Deed (No. 3)



## SCHEDULE-I-(Contd.).

Description of Instrument	Proper Stamp Duty.
13. 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.	The same duty as a Bond (No. 14) for the amount or value of the property to which the award relates subject to a maximum of forty rupees.
<b>Exemption</b>	
Award under the Gujarat Municipalities Act, 1963, section 268 or the Bombay Hereditary Offices Act, 1874, section 18.	
Guj. 34 of 1964 Bom. III of 1874.	
14. BOND as defined by section 2 (c) not being a debenture and not being otherwise provided for by this Act, or by the Bombay Courtfees Act, 1959.	Four rupees for every Rs. 100 or part thereof of the amount or value secured by the bond.
See Administration Bond (No. 2), Bottomry Bond (No. 15), Customs Bond or Excise Bond (No. 23), Indemnity Bond (No. 29), Respondentia Bond (No. 50), Security Bond (No. 51).	
Bom. XXX- VI of 1959.	
<b>Exemption</b>	
Bond when executed 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.	
15. BOTTOMRY BOND, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.	The same duty as a Bond (No. 14) for the same amount.
16. CANCELLATION-Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.	Twenty rupees.
See also Release (No. 49), Revocation of Settlement (No. 52-B), Surrender of Lease (No. 55), Revocation of Trust (No. 58-B).	

## SCHEDULE-I-(Contd.)

Description of Instrument	Proper Stamp Duty.
17 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 or by an officer, of Customs:-	The same duty as is leviable on a conveyance under Article 20 for a market value equal to the amount of the purchase money.
18 CERTIFICATE OR OTHER DOCUMENT, evidencing the right or title of the holder thereof, or any other person either to any share, 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. See also Letter of Allotment of Shares (No. 31).	One rupee.
19 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.	One hundred rupees.
20. (a) CONVEYANCE not being a transfer charged or exempted under Article No. 56.	Eight rupees for every Rs. 100 or part thereof of the amount of the consideration for such conveyance or, as the case may be, the market value of the property which is the subject matter of such conveyance which, ever is greater.
<i>Exemption.</i> —Assignment of copy-right by entry made under the Copyright Act, 1957.	
(b) CONVEYANCE (not being a transfer charged or exempted under Article No. 56) so far as it relates to premises of a co-operative society registered or deemed to have been registered under the Gujarat Co-operative Societies Act, 1961 by such society in favour of its member (whether in consequ-	Four rupees for every Rs. 100 or part thereof of the consideration for such conveyance or, as the case may be, the market value of the property which is the subject matter of such

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1962.

## SCHEDULE I-(Contd.)

Description of Instrument	Proper Stamp-duty
<p>ence of purchase of its shares or not) or by such member in favour of another member (whether in consequence of transfer of his shares to another member or not)</p>	<p>conveyance whichever is greater.</p>
<p><b>Explanation.</b>—For the purposes of this Article, the expression “premises” means any land or building or part of a building including any flat, apartment, tenement, shop or warehouse therein and includes:—</p>	
<p>(i) gardens, grounds and out houses, if any, appertaining to such building or part of a building, and</p>	
<p>(ii) any fittings affixed to such building or part of a building for the more beneficial enjoyment thereof.</p>	
<p>21 COPY OR EXTRACT, certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court fees.</p>	<p>Ten rupees.</p>

**Exemptions**

(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.

- |  |  |
|--|--|
| <p>22 COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid.</p> | <p>The same duty as is payable on the original subject to a maximum of ten rupees.</p> |
|--|--|

**Exemption**

Counterpart of any lease granted to a cultivator when such lease is exempted from duty.

## SCHEDULE I-(Contd.).

Description of Instrument	Proper Stamp-duty.
<p>23 CUSTOMS BOND OR EXCISE BOND, that is to say, any bond given pursuant to the provisions of any law for the time being in force or to the directions of any officer of Customs or Excise for, or in respect of, any of the duties of Customs or Excise or for preventing frauds or evasions thereof or for any other matter or thing relating thereto.</p>	<p>Subject to a maximum of forty rupees, four rupees for every Rs. 100 or part thereof of the amount of bond.</p>
<p>DECLARATION OF ANY TRUST, See Trust (No. 58).</p>	
<p>24 DELIVERY ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, in any warehouse in which goods are stored, or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein when such goods exceed in value twenty rupees.</p>	<p>Ten rupees.</p>
<p>DEPOSIT OF TITLE-DEEDS See Agreement relating to Deposit of Title-Deeds, Pawn or pledge (No. 6).</p>	
<p>DISSOLUTION OF PARTNERSHIP See Partnership (No. 44).</p>	
<p>25 DIVORCE. Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.</p>	<p>Fifty rupees.</p>
<p>DOWER-Instrument of, See Settlement (No. 52).</p>	
<p>DUPLICATE, See Counterpart (No. 22).</p>	
<p>26 EXCHANGE OF PROPERTY -Instrument- of-</p>	<p>The same duty as is leviable on a conveyance under article 20 on the market value of the property of the greatest value.</p>
<p>EXCISE BOND, see Customs Bond or Excise Bond (No. 23).</p>	

## SCHEDULE I-(contd).

Description of Instrument	Proper Stamp-duty
27 <b>FURTHER CHARGE</b> -Instrument of, that is to say, any instrument imposing a further charge on mortgaged property.	The same duty as is leviable on a conveyance under article 20, for the amount of the further charge secured by such instrument.
28 <b>GIFT</b> -Instrument of- not being a Settlement (No. 52) or Will or Transfer (No. 56).	The same duty as is leviable on a conveyance under article 20 market value of the property which is the subject- matter of the gift:  Provided that where an instrument of gift contains any provision for the revocation of the gift the value of the property which is the subject matter of the gift shall, for the purposes of duty, be determined as if no such provision were contained in the instrument.
<b>HIRING AGREEMENT</b> or agreement for service. (See Agreement No. 5).	
29 <b>INDEMNITY BOND.</b>	The same duty as a Security Bond (No. 51) for the same amount.
<b>INSPECTORSHIP-DEED.</b> See. Composition Deed (No. 19.)	
30. <b>LEASE</b> , 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. 14) 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 three years;	The same duty as a Bond (No. 14) for the amount or value of the average annual rent reserved.

## SCHEDULE—I (Contd.)

Description of Instrument	Proper Stamp-duty
(iii) where the lease purports to be for a term in excess of three years but not more than ten years;	The same duty as is leviable on a conveyance under Article 20 for the amount or value of the average annual rent reserved.
(iv) where the lease purports to be for a term in excess of ten years but not more than thirty years;	The same duty as is leviable on a conveyance under Article 20 for twice the amount or value of the average annual rent reserved.
(v) where the lease purports to be for a term in excess of thirty years but not more than ninety eight years;	The same duty as is leviable on a conveyance under Article 20 for thrice the amount or value of the average annual rent reserved.
(vi) where the lease purports to be for a term in excess of ninety eight years;	The same duty as is leviable on a conveyance under Article 20 for five times the amount or value of the average annual rent reserved.
(vii) where the lease purports to be in perpetuity;	The same duty as is leviable on a conveyance under Article 20 for one fifth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.
(viii) where the lease does not purport to be for any definite term;	The same duty as is leviable on a conveyance under Article 20 for 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 or to be advanced and where no rent is reserved.	The same duty as is leviable on a conveyance under Article 20 for the amount or value of such fine or premium or advance as set forth in the lease.

## SCHEDULE-I-(contd.)

Description of Instrument	Proper Stamp Duty
(c) where the lease is granted for a fine or premium or for money advanced or to be advanced in addition to rent reserved.	The same duty as is leviable on a conveyance under Article 20 for 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 had been paid or delivered:  Provided that, in any case where an agreement to lease is stamped with <i>ad-valorem</i> stamp required for a lease and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed ten rupees.
Explanation I.- Rent paid in advance shall be deemed to be premium or money advanced within the meaning of this article unless it is specifically provided in the lease that rent paid in advance will be set off towards the last instalment or instalments of rent.	
Explanation II.-When a lessee undertakes to pay any recurring charge such as Government revenue, landlord's share of cesses, or the owner's share of municipal rates of 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.	
31. LETTER OF ALLOTMENT OR RENUNCIATION OF SHARES in any company or proposed company, or in respect of any loan to be raised by any company or proposed company.	one rupee.

See also Certificate or other Document  
(No. 18.)

## SCHEDULE-I-(contd.)

Description of Instrument	Proper Stamp Duty
32. LETTER OF GUARANTEE.	Twenty rupees
33. 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
34. MARRIAGE REGISTRATION.. ..	Ten rupees
35. MEMORANDUM OF ASSOCIATION OF A COMPANY-	
(a) if accompanied by articles of association under section 26 of the Companies Act, 1956;	One hundred rupees
(b) if not so accompanied .. .. .	The same duty as is leviable on articles of Association under Article 12 according to the share capital of the company.
<b>Exemption</b>	
Memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956.	
36. MORTGAGE-DEED, not being an Agreement relating to Deposit of Title-Deeds, Pawn or Pledge (No. 6), Bottomry Bond (No. 15), Mortgage of a Crop (No. 37), Respondentia Bond (No. 50) or Security Bond (No. 51),—	
(a) when possession of the property or any part of the property comprised in such deed is or is not given, or is agreed to be given, by the mortgagor.	The same duty as is leviable on a conveyance under Article 20 for the amount secured by such deed.
(b) when a collateral or auxilliary or additional or substituted security, or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped.	Five rupees for every sum of Rs. 1000 secured or part thereof.



## SCHEDULE-I-(contd.)

Description of Instrument	Proper Stamp Duty
<b>Exemptions</b>	
(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.	XIX of 1883.
(2) Letter of hypothecation accompanying a bill of exchange.	XII of 1884.
37. 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 mortgage-	
(a) when the loan is repayable not more than three months from the date of the instrument,	Twenty five paise for every sum of Rs. 100 or part thereof secured by such mortgage.
(b) When the loan is repayable more than three months but not more than eighteen months from the date of the instrument.	One rupee for every sum of Rs. 100 or part thereof secured by such mortgage.
38. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a Protest (No. 46) made or signed by a Notary in the execution of the duties of his office, or by any other person lawfully acting as a Notary.	Ten rupees.
See also Protest of Bill or Note (No. 46).	
39. NOTE OR MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal-	
(a) of cotton including cotton pods or Kapas (Unginned Cotton)	Twenty five paise for every unit of transaction or part thereof.

## SCHEDULE-I-(contd.)

Description of Instrument	Proper Stamp Duty
(b) of bullion or specie	<p>(a) Ten paise for every unit of 10 kilograms of silver or part thereof.</p> <p>(b) Forty paise for every unit of 1 kilogram of gold or part thereof</p> <p>(c) Seventy five paise for every unit of 250 Sovereigns or part thereof.</p>
(c) of oil-seeds	<p>Such rate not exceeding—</p> <p>(i) Fifty paise for every 5,000 kilograms of oil seeds or part thereof, where the unit is 5,000 kilograms, or</p> <p>(ii) One rupee for every 10,000 kilograms of oilseeds or part thereof where the unit is 10,000 kilograms, or</p> <p>(iii) Two rupees for every 25,000 kilograms of oilseeds or part thereof where the unit is 25,000 kilograms,</p> <p>as may be specified by the State Government by notification in the <i>Official Gazette</i>.</p>
(d) of yarn of any kind, non-mineral oils or spices of any kind.	<p>(1) In the case of yarn and spices, such rate not exceeding One rupee for every Rs. 2,500 or part thereof of the value of yarn of any kind or spices of any kind as may be specified by the State Government by notification in the <i>Official Gazette</i>.</p>

SCHEDULE-I-(*contd.*)

Description of Instrument	Proper Stamp Duty
	<p>(2) In the case of groundnut oil or any other non-mineral oil such rate not exceeding-</p> <p>(i) twenty five paise for every unit of 100 tins of such oil or part thereof, where the unit of transaction is 100 tins, each containing a quantity of oil weighing approximately 16.50-kilograms, or</p> <p>(ii) fifty paise for every 5,000 kilograms of such oil or part thereof, where the unit is 5,000 kilograms, or</p> <p>(iii) one rupee for every 10,000 kilograms of such oil or part thereof, where the unit is 10,000 kilograms, or</p> <p>(iv) two rupees and twenty five paise for every 25,000 kilograms of such oil or part thereof where the unit is 25,000 kilograms,</p> <p>as may be specified by the State Government by notification in the <i>Official Gazette</i>.</p>
(e) Of any other goods exceeding in value twenty rupees.	Fifty paise.
(f) of any share, scrip, stock bond, debenture stock or other marketable security of a like nature exceeding in value twenty rupees, not being a Government security.	(1) In the case of forward contracts relating to the purchase or sale of securities, thirtyfive paise for every Rs. 5,000 or

SCHEDULE--I (*contd.*)

Description of Instrument	Proper Stamp Duty
	part thereof of the value of the security at the time of its purchase or sale, as the case may be.
	(2) In any other case, twenty paise for every Rs. 2,500 or part thereof of the value of the security at the time of its purchase or sale, as the case may be.
(g) of a Government security.	Subject to a maximum of forty rupees, twenty five paise for every 10,000 rupees or part thereof of the value of the security at the time of its purchase or sale, as the case may be.
<i>Explanation.</i> —For the purposes of entry (a) of this Article unit of transaction means the quantity of cotton weighing approximately 4,500 kilograms.	
40. NOTE or ENTRY in records made or a LETTER written BY CREDITOR, relating to the deposit of title deeds to serve as evidence of the title to any property whatsoever (other than marketable security) where there is no agreement or memorandum of agreement relating to deposit of such title deeds.	The same duty as AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS (No. 6).
41. NOTE OF PROTEST BY THE MASTER OF A SHIP—see also protest by the Master of a Ship (No. 47).	Ten rupees.
42. ORDER FOR THE PAYMENT OF MONEY, not being a Bill of Exchange within the meaning of the Indian Stamp Act, 1899—	
(a) where payable otherwise than on demand but not more than one year after date or sight.	One rupee for every Rs. 1,000 or part thereof of the amount of bill or note.
(b) where payable at more than one year after date or sight.	The same duty as a BOND (No. 14) for the same amount.

## SCHEDULE—I (Contd.)

Description of Instrument	Proper Stamp-duty
43. PARTITIONED—Instrument of as defined by section 2(m).	The same duty as a Bond (No. 14) for the amount of the market 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, than 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 a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than ten rupees ;  (b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue ;  (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 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 ten rupees.

SCHEDULE—I (*contd.*)

Description of Instrument	Proper Stamp Duty
<b>44. PARTNERSHIP</b>	
(1) Instrument of—	Subject to a maximum of one thousand rupees, one hundred rupees for every Rs. 10,000 or part thereof of the amount of the capital of partnership.
(2)(a) Alteration in the constitution of the partnership in consequence of increase of the capital of the partnership, Instrument of	A sum equal to the duty that would have been leviable under clause (1) as though capital of the partnership had been, when the partnership was formed, equal to the capital so increased, less sum already paid under clause (1).
(b) Alteration in the constitution of the partnership in consequence of any reason other than that referred to in sub-clause (a), Instrument of	One hundred rupees.
(3) Dissolution of—	
(a) where any immovable property is taken as his share on dissolution of partnership by a partner other than a partner who brought that property as his share or contribution to partnership.	The same duty as is leviable on conveyance under Article 20 for the market value of such property or one hundred rupees, whichever is more.
(b) in any other case.	One hundred rupees.
<b>45 POWER OF ATTORNEY</b> as defined by section 2(r), not being a proxy—	
(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents;	Ten rupees.
(b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882 ;	Ten rupees.

## SCHEDULE—I (Contd.)

Description of Instrument	Proper Stamp duty
(c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a) ;	Ten rupees.
(d) when authorising not more than five persons to act jointly and severally in more than one transaction or generally ;	Fifty 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 ;	One hundred rupees.
(f) when given for consideration and authorising the attorney to sell any immovable property ;	The same duty as is leviable on a conveyance under Article 20 for the amount of the consideration or, as the case may be, the market value of the immovable property whichever is greater.
(g) in any other case.	Ten rupees for each person authorised.
	<p><i>N.B.</i>—The term “registration” includes every operation incidental to registration under the Registration Act, 1908. <span style="float: right;">XVI of 1908.</span></p>
<p><i>Explanation.</i>—For the purposes of this article more persons than one when belonging to the same firm shall be deemed to be one person.</p>	
<p>46 PROTEST OF BILL, OR NOTE, that is to say, any declaration in writing made by a Notary or other person lawfully acting as such, attesting the dishonour of Bill of Exchange or promissory note.</p>	Ten rupees.
<p>47 PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declara-</p>	Ten rupees.

## SCHEDULE—I (Contd.)

Description of Instrument	Proper Stamp duty
<p>tion in writing made by him against the charterers or the consignees for not loading or unloading the ship when such declaration is attested or certified by a Notary or other person lawfully acting as such.</p> <p><i>See also Note of Protest by the Master of a ship (No. 41).</i></p>	
48 RECONVEYANCE OF MORTGAGED PROPERTY—	Subject to a maximum of forty rupees, four rupees for every Rs. 100 or part thereof of the consideration for which the property was mortgaged.
49 RELEASE, that is to say, any instrument (not being such a release as is provided for by section 21) whereby a person renounces a claim upon another person or against any specified property.	Subject to a maximum of forty rupees, four rupees for every Rs. 100 or part thereof of the amount or value of the claim.
50 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.	The same duty as a Bond (No. 14) for the amount of the loan secured.
<p>REVOCATION OF ANY TRUST OR SETTLEMENT</p> <p><i>See Settlement (No. 52); Trust (No. 58).</i></p>	
51 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—	Subject to a maximum of forty rupees, four rupees for every Rs. 100 or part thereof of the amount secured.
<b>Exemptions</b>	
Bond or other instrument, when executed—	
(a) by any person for the purpose of guaranteeing that the local	



## SCHEDULE—I (Contd.)

Description of Instrument	Proper Stamp duty
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 mansam ;	
(b) under the rules made by the State Government under section 76 of the Bombay Irrigation Act, 1879 ;	Bom. VII of 1879.
(c) 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 ;	XIX of 1883.  XII of 1884.
(d) executed by officers of the 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.	

## 52 SETTLEMENT—

## A—Instrument of (including a deed of dower)—

- |   |   |
|---|---|
| (i) where the settlement is made for a religious or charitable purpose. | The same duty as a Bond (No. 14) for a sum equal to the amount or, as the case may be, the market value of the property settled.                |
| (ii) in any other case,   | The same duty as is leviable on a conveyance under Article 20 for the amount or, as the case may be, the market value of the property settled : |

Provided that where an agreement to settle is stamped with the stamp required for an instrument of settlement and an instrument of settlement in pursuance of such Agreement is

**SCHEDULE—I (Contd.)**

Description of Instrument	Proper Stamp-duty
	<p>subsequently executed, the duty on such instrument shall not exceed ten rupees :</p> <p>Provided further that where an instrument of settlement contains any provision for the revocation of the settlement, the amount or, as the case may be, the market value of the property settled shall, for the purposes of duty, be determined as if no such provision were contained in the instrument.</p>
<b>Exemption</b>	
Deed of dower executed on the occasion of a marriage between Muhammadans.	
B--Revocation of—	
(i) in respect of settlement described in A(i) above.	The same duty as a Bond (No. 14) for a sum equal to the amount or, as the case may be, the market value of the property concerned but not exceeding twenty rupees.
(ii) in respect of settlement described in A(ii) above.	The same duty as is leviable on a conveyance under Article 20 for the amount or, as the case may be, the market value of the property concerned but not exceeding twenty rupees.
53 SHARE WARRANTS to bearer issued under the Companies Act, 1956.	The same duty as a Bond (No. 14) for the same amount.

**Exemption**

1 of  
1956.

Share-warrant when issued by a company in pursuance of the provisions of section 114 of the Companies Act, 1956, to have effect only upon payment as composition for that duty, to the Collector of Stamp Revenue, of—

SCHEDULE—I (*contd.*)

Description of Instrument	Proper Stamp Duty
<p>(a) One and a half per centum of the whole subscribed capital of the company, or</p> <p>(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 per centum of the additional capital so issued.</p>	
<p>SCRIP, <i>See</i> Certificate (No. 18)</p>	
<p>54 SHIPPING ORDER for or relating to the conveyance of goods on board on any vessel.</p>	Fifty paise.
<p>55 SURRENDER OF LEASE—</p>	Subject to a maximum of forty rupees, The duty with which such lease chargeable.
<p><b>Exemption</b></p>	
<p>Surrender of lease, when such lease is exempted from duty.</p>	
<p>56 TRANSFER (whether with or without consideration)—</p>	
<p>(a) of debentures, being marketable securities whether the debenture is liable to duty or not except debentures provided for by section 8 of the Indian Stamp Act, 1859 ;</p>	Twenty five paise for every Rs. 100 or part thereof of the face amount of the debenture.
<p><i>Explanation.</i>—For the purposes of this clause, the term 'debenture' includes debenture stock.</p>	
<p>(b) of any interest secured by bond, mortgage-deed or policy of insurance.</p>	The same duty as a Bond (No. 14) for such amount or value of the interest as set forth in the transfer subject to a maximum of fifty rupees.
<p>(c) of any property under the Administrators General Act, 1963 section 22.</p>	Fifty rupees.

II of  
1539.

45  
1963.

SCHEDULE—I (*contd.*)

Description of Instrument	Proper Stamp Duty
(d) of any trust property without consideration from one trustee to another trustee or from a trustee to a beneficiary.	The same duty as a Bond (No. 14) on the market value of the property held on trust subject to a maximum of fifty rupees.

**Exemptions**

## Transfer 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 of goods ;
- (c) of a policy of insurance ;
- (d) of securities of the Central Government.

- 57 TRANSFER OF LEASE by way of assignment and not by way of under lease. The same duty as is leviable on a conveyance under Article 20 for the amount of consideration for the transfer.

**Exemption**

Transfer of any lease exempt from duty.

## 58 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. 14) for a sum equal to the amount or market value of the property which is the subject-matter of the trust but not exceeding one hundred 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 market value of the property which is the subject-matter of the trust, but not exceeding fifty rupees.

## SCHEDULE—I (Contd.)

Description of Instrument	Proper Stamp-duty
(See also Settlement (No. 52).	
VALUATION, <i>See</i> Appraisement (No. 10.)	
59 WARRANT FOR GOODS, that is 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.

Transitory  
provision.

20. Unless the State Government, by notification in the *Official Gazette*, otherwise directs, the instruments described in Articles 20, 26, 28, 43, 44, 45 and 52 of Schedule I to the principal Act as amended by this Act shall, notwithstanding such amendment, continue to be chargeable with duty of the amount indicated in corresponding Articles 27, 32, 36, 52, 53, 54 and 61 of Schedule I to the principal Act as if the principal Act had not been amended by this Act.



**The Gujarat Government Gazette**  
**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

Vol. XXVIII] MONDAY, FEBRUARY 23, 1987/PHALGUNA 4, 1908

Separate paying is given to this Part in order that it may be filed as a Separate Compilation.

**P A R T I V**

**Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.**

The following Act of the Gujarat Legislature having been assented to by the Governor on the 21st February, 1987 is hereby published for general information.

**J. P. VASAVADA,**  
Secretary to the Government of Gujarat  
Legal Department.

**GUJARAT ACT NO. 5 OF 1987.**

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 23rd February, 1987).

An Act further to amend the Bombay Stamp Act, 1958.

It is hereby enacted in the Thirty-eighth Year of the Republic of India as follows:—

1. This Act may be called the Bombay Stamp (Gujarat Amendment) Act, Short title, 1987.

2. In the Bombay Stamp Act, 1958, in Section 7, after sub-section (2), the following new sub-section shall be inserted, namely:—

“(3) The provisions of this Act and the rules made thereunder in so far as they relate to the recovery of duties chargeable on instruments under Section 3 shall, so far as may be, apply to the recovery of duties chargeable on a counterpart, duplicate or copy of an instrument under sub-section (1)”.

Amendment  
of section 7  
of Bom. LX  
of 1958.



**The Gujarat Government Gazette**  
**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

Vol. XXIX] THURSDAY, AUGUST 4, 1988/SRAVANA 13, 1910

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

**P A R T   I V**

**Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.**

The following Act of the Gujarat Legislature having been assented to by the Governor on the 4th August, 1988 is hereby published for general information.

J. N. BHATT,  
Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. 10 OF 1988**

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 4th August, 1988)

An Act further to amend the Bombay Stamp Act, 1958.

It is hereby enacted in the Thirty-ninth Year of the Republic of India as follows :—

1 (1) This Act may be called the Bombay Stamp (Gujarat Amendment) Act, 1988.

Short title and commencement.

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

Insertion of  
new section  
3A in Bom.  
LX of 1958.

2. In the Bombay Stamp Act, 1958, after section 3, the following section shall be inserted, namely:—

Bom.  
LX of  
1958.

Instruments  
chargeable  
with  
additional  
duty.

“3A. (1) Every instrument chargeable with duty and described in the following articles of Schedule I when executed in an urban area shall, in addition to such duty, be chargeable with a duty at the rate of twenty-five per cent. of such duty, namely:—

- (1) No. 17 (Certificate of sale),
- (2) No. 20 (Conveyance),
- (3) No. 26 (Exchange of Property),
- (4) No. 27 (Further charge),
- (5) No. 28 (Gift),
- (6) No. 30 (Lease),
- (7) No. 36 (Mortgage-deed),
- (8) No. 45 (f) (Power of Attorney when given for consideration and authorising the attorney to sell any immovable property),
- (9) No. 52 (Settlement),
- (10) No. 57 (Transfer of lease by way of assignment and not by way of under lease).

(2) Except as otherwise provided in sub-section (1), the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the additional duty chargeable under sub-section (1) as they apply in relation to the duty chargeable under section 3.

*Explanation.*—For the purpose of this section, “urban area” means—

- (a) a City within the meaning of the Bombay Provincial Municipal Corporations Act, 1949;
- (b) a municipal borough or a notified area within the meaning of the Gujarat Municipalities Act, 1963.”

Bom.  
LX of  
1949.

Guj.  
34 of  
1963.





**The Gujarat Government Gazette**  
**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

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Vol. XXXI] TUESDAY, JULY 31, 1990/SRAVANA 9, 1912.

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

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**P A R T I V**

**Acts of the Gujarat Legislature and Ordinances promulgated and  
Regulations made by the Governor**

The following Act of the Gujarat Legislature having been assented to by the  
Governor on the 31st July, 1990 is hereby published for general information.

**R. M. MEHTA,**  
Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. 13 OF 1990.**

(First published, after having received the assent of the Governor in the  
"Gujarat Government Gazette" on the 31st July, 1990).

**AN ACT.**

*further to amend the Bombay Stamp Act, 1958.*

It is hereby enacted in the Forty-first Year of the Republic of India as  
follows :—

1. (1) This Act may be called the Bombay Stamp (Gujarat Amendment)  
Act, 1990.

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

Short title  
and  
commen-  
cement.

Insertion  
of new  
section 3B  
in Bom. LX  
of 1958.

2. In the Bombay Stamp Act, 1958, after section 3A, the following section shall be inserted, namely:—

Bom.  
LX  
of  
1958.

Certain  
instruments  
relating to  
vacant land  
chargeable  
with  
additional  
duty.

“3B. (1) Every instrument of—

- (a) conveyance of vacant land.
- (b) exchange of vacant land.
- (c) gift of vacant land.
- (d) lease of vacant land,
- (e) power of attorney when given for consideration and authorising the attorney to sell vacant land; and
- (f) transfer of lease of vacant land by way of assignment and not by way of underlease,

chargeable with duty under section 3 and mentioned in articles 20, 26, 28, 30, clause (f) of article 45 and article 57 respectively in Schedule I shall, when such vacant land is situate in an urban area, be chargeable in addition to the duties chargeable under sections 3 and 3A with a duty at the rate of twenty-five percent of the duty chargeable under section 3 :

Provided that nothing in this section shall apply to a vacant land of an area not exceeding one hundred square meters which is intended to be used for a residential purpose.

(2) Except as otherwise provided in sub-section (1), the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the additional duty chargeable under sub-section (1) as they apply in relation to the duty chargeable under section 3 :

*Explanation.*—For the purpose of this section—

(1) “urban area” means any area which is for the time being comprised in—

- (a) (i) a development area; or
- (ii) an urban development area ;

within the meaning of the Gujarat Town Planning and Urban Development Act, 1976; or

- (b) a municipal borough or a notified area within the meaning of the Gujarat Municipalities Act, 1963; or

Presidents  
Act No. 27  
of 1976.

Guj. 34  
of 1964.

Guj.VI  
of 1962.

(c) a nagar within the meaning of the Gujarat Panchayats Act, 1961.”

Presidents  
Act No. 27  
of 1976.

(2) “vacant land” means land in an urban area, agricultural or non-agricultural, excluding land on which any building has been constructed in accordance with any law regulating such construction and the land appurtenant to such building to the minimum extent required under such law or under the provisions of the Gujarat Town Planning and Urban Development Act, 1976 but including the land on which a building is constructed upto the lintel level.”



**The Gujarat Government Gazette**  
**EXTRAORDINARY**  
 PUBLISHED BY AUTHORITY

Vol. XXXII] WEDNESDAY, MARCH 6, 1991/PHALGUNA 15, 1991

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

**PART IV**

**Acts of the Gujarat Legislature and Ordinances promulgated and  
 Regulations made by the Governor**

The following Act of the Gujarat Legislature having been assented to by the  
 Governor on the 5th March, 1991 is hereby published for general information.

**R. M. MEHTA,**  
 Secretary to the Government of Gujarat,  
 Legal Department.

**GUJARAT ACT NO. 4 OF 1991.**

(First published, after having received the assent of the Governor in the  
 "Gujarat Government Gazette" on the 6th March, 1991).

**AN ACT**

further to amend the Bombay Stamp Act, 1958.

It is hereby enacted in the Forty-second Year of the Republic of India  
 as follows :—

1. (1) This Act may be called the Bombay Stamp (Gujarat Amend-  
 ment) Act, 1991.

(2) It shall be deemed to have come into force on the 1st May, 1984.

2. In the Bombay Stamp Act, 1958 (hereinafter referred to as "the principal  
 Act"), in section 32A, in sub-section (3), for the words "which shall not  
 be less than such difference and not more than twice the amount of such  
 difference", the words "of two hundred and fifty rupees" shall be  
 substituted.

Short  
 title  
 and  
 commence-  
 ment.

Amend-  
 ment of  
 section  
 32A of  
 Bom. S. X  
 1958

Bom. LX  
 of  
 1958.

Amend-  
ment of  
section  
32B of  
Bom. LX of  
1955.

3. In the principal Act, in section 32B, in sub-section (1), for the words "seventy five per cent.", the words "twenty-five per cent" shall be substituted.



The Gujarat Government Gazette  
**EXTRAORDINARY**  
 PUBLISHED BY AUTHORITY

Vol. XXXIII] WEDNESDAY, APRIL 1, 1992/CAITRA 12, 1914

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

**P A R T I V**

Acts of the Gujarat Legislature and Ordinances promulgated and  
 Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the Governor on  
 the 1st April, 1992 is here by published for general information.

R. H. GORI,  
 Secretary to the Government of Gujarat,  
 Legal Department.

**GUJARAT ACT NO. 8 OF 1992.**

(First published, after having received the assent of the Governor in the "Gujarat Govern-  
 ment Gazette" on the 1st April, 1992).

**AN ACT**

*further to amend the Bombay Stamp Act, 1958.*

It is hereby enacted in the Forty-third Year of the Republic\* of India as follows :—

1. (1) This Act may be called the Bombay Stamp (Gujarat Amendment) Act, 1992.

Short title  
and  
commence-  
ment.

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

2. In the Bombay Stamp Act, 1958 (hereinafter referred to as "the principal Act"),  
 in section 3B,—

Amendment  
of section  
3B of Bom.  
SX of 1958.

(1) in sub-section (1), for the words and figures beginning with "in Schedule  
 I shall" and ending with the words and figures "chargeable under section 3", the  
 following shall be substituted, namely:—

"in Schedule I shall,—

(a) when such vacant land is situate in an urban area, be chargeable in addition  
 to the duties chargeable under sections 3 and 3A, with a duty at the rate of fifty  
 percent. of the duty chargeable under section 3; and

(ii) when such vacant land is situate in an area other than urban area and is non-agricultural land, be chargeable in addition to the duties chargeable under section 3, with a duty at the rate of twenty-five percent. of the duty chargeable under section 3:";

(2) in the *Explanation*, in clause (2), for the words "land in an urban area, agricultural or non-agricultural", the words "land, in an urban area, agricultural or non-agricultural and in an area other than urban area, non-agricultural" shall be substituted.

Amendment  
of Schedule  
I to Bom.  
LX 8 1959.

3. In the principal Act, in Schedule I,—

(1) in article 5, in entry (h), for the words "Ten rupees", the words "Twenty rupees" shall be substituted ;

(2) in article 6, in clause (2), in sub-clause (a), in the second column,—

- (a) in item (i), for the figures "50", the figures "100" shall be substituted;
- (b) in item (ii), for the figures "100", the figures "200" shall be substituted;
- (c) in item (iii), for the figures "250", the figures "500" shall be substituted;
- (d) in item (iv), for the figures "500", the figures "1000" shall be substituted;
- (e) in item (v), for the figures "750", the figures "1500" shall be substituted;
- (f) in item (vi), for the figures "1000", the figures "2000" shall be substituted;
- (g) in item (vii), for the figures "2500", the figures "5000" shall be substituted;
- (h) in item (viii), for the figures "5000", the figures "10000" shall be substituted;

(3) in article 12,—

(a) in clause (a), for the words "Two hundred rupees", the words "Five hundred rupees" shall be substituted;

(b) in clause (b), for the words "One thousand rupees", the words "Two thousand rupees" shall be substituted;

(c) in clause (c), for the words "Three thousand rupees", the words "Five thousand rupees" shall be substituted;

(d) in clause (d), for the words "Six thousand rupees", the words "Nine thousand rupees" shall be substituted;

(e) in clause (e), for the words "Ten thousand rupees", the words "Fifteen thousand rupees" shall be substituted;

(f) in clause (f), for the words "Fifteen thousand rupees", the words "Twenty-two thousand rupees" shall be substituted;

(g) in clause (g), for the words "Twenty thousand rupees", the words "Thirty thousand rupees" shall be substituted;

(4) in article 18, for the words "One rupee", the words "Five rupees" shall be substituted;

(5) in article 20, in clause (b), for the words "Four rupees", the words "Six rupees" shall be substituted;

(6) in article 31, for the words "One rupee", the words "Five rupees" shall be substituted;

(7) in article 56, in clause (a), for the words "Twenty five paise", the words "One rupee" shall be substituted.



The Gujarat Government Gazette  
**EXTRAORDINARY**  
 PUBLISHED BY AUTHORITY

Vol. XXXVI]

WEDNESDAY, MARCH 31, 1993/CAITRA 10, 1915

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

**PART IV**

**Acts of the Gujarat Legislature and Ordinances promulgated  
 and Regulations made by the Governor.**

The following Act of the Gujarat Legislature having been assented to by the Governor on the 31st March, 1993 is hereby published for general information.

R. H. GORI,  
 Secretary to the Government of Gujarat,  
 Legal Department.

**GUJARAT ACT NO. 10 OF 1993.**

(First published, after having received the assent of the Governor in the "*Gujarat Government Gazette*" on the 31st March, 1993).

*AN ACT*

*further to amend the Bombay Stamp Act, 1958.*

It is hereby enacted in the Forty-fourth Year of the Republic of India as follows:—

1. (1) This Act may be called the Bombay Stamp (Gujarat Amendment) Act, 1993.

Short title  
and  
commence-  
ment.

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

2. In the Bombay Stamp Act, 1958 (hereinafter referred to as "the principal Act"), in Schedule I;—

Amendme-  
nt of Sche-  
dule I, to  
Bom. LX  
of 1958.

(1) in article 14, for the words "Four rupees", the words "Six rupees" shall be substituted;

(2) in article 22, for the words "ten rupees", the words "twenty rupees" shall be substituted;

Bom.  
LX of  
1958.



(3) in article 29, for the words, brackets and figures "The same duty as a Security Bond (No. 51) for the same amount", the words and figures "Subject to maximum of sixty rupees, six rupees for every Rs. 100 or part thereof of the amount secured" shall be substituted;

(4) in article 32, for the words "Twenty rupees", the words "Forty rupees" shall be substituted;

(5) in article 34, for the words "Ten rupees", the words "Two hundred and fifty rupees" shall be substituted;

(6) in article 44,—

(a) in clause (1), for the words "one thousand rupees, one hundred rupees", the words "two thousand rupees, two hundred rupees" shall be substituted;

(b) in clause (2), in sub-clause (b), for the words "One hundred rupees", the words "Two hundred rupees" shall be substituted;

(c) in clause (3), in sub-clause (b), for the words "One hundred rupees", the words "Two hundred rupees" shall be substituted ;

(7) in article 48, for the words "forty rupees, four rupees", the words, "sixty rupees, six rupees" shall be substituted;

(8) in article 49, for the words "forty rupees, four rupees", the words "sixty rupees, six rupees" shall be substituted;

(9) in article 51, for the words "forty rupees, four rupees", the words "sixty rupees, six rupees" shall be substituted;

(10) in article 55, for the words "forty rupees", the words "sixty rupees" shall be substituted.



**The Gujarat Government Gazette**  
**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

Vol. XXXV]

FRIDAY, JULY 22, 1994/ASADHA 31, 1916

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

**PART--IV**

**Acts of the Gujarat Legislature and Ordinances promulgated  
 and Regulations made by the Governor.**

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 22nd July, 1994 is hereby published for general information.

KUM H. K. JHAVERI,

Secretary to the Government of Gujarat,  
 Legislative and Parliamentary Affairs Department.

**GUJARAT ACT NO. 13 OF 1994.**

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 22nd July, 1994).

*AN ACT*

*further to amend the Bombay Stamp Act, 1958.*

It is hereby enacted in the Forty-fifth year of the Republic of India as follows:

1. (1) This Act may be called the Bombay Stamp (Gujarat Amendment) Act 1994.

(2) This section shall be deemed to have come into force on the 31st March, 1994 and the remaining provisions of this Act shall be deemed to have come into force on the 4th April, 1994.

2. In the Bombay Stamp Act, 1958 (hereinafter referred to as "the principal Act"), in section 2,

(1) after clause (dd), the following new clause shall be inserted, namely:—

Short title  
and comm-  
encement.

Amendme-  
nt of sectio  
2 of Bom  
LX of  
1958.

Bom. LX  
of 1958.

“(e) “clearance list” means a list of transactions relating to contracts required to be submitted to the clearing house of an association in accordance with the rules or bye-laws of the association :

Provided that no instrument shall, for the purposes of this Act, be deemed to be a clearance list unless it contains the following declaration signed by the person dealing in such transaction or on his behalf by a properly constituted attorney, **namely:-**

“I/We hereby solemnly declare that the above list contains a complete and true statement of my/our transactions including crossed out transactions and transactions required to be submitted to the clearing house in accordance with the rules/bye-laws of the association. I/We further declare that no transaction for which an exemption is claimed under Article 5 or Article 39 in Schedule I to the Bombay Stamp Act, 1958, as the case may be, is omitted.”

**Bom. LX  
of 1968.**

*Explanation.*—For the purposes of this clause, transaction shall include both sale and purchase.” ;

(2) for clause (g), the following clause shall be substituted, namely :—

“(g) “conveyance” includes,—

(i) a conveyance on sale,

(ii) every instrument,

(iii) every decree or final order of any Civil Court ; or

(iv) every order made by the High Court under section 394 of the Companies Act, 1956 in respect of amalgamation of companies, **I of 1956.**

by which property, whether movable or immovable, or any estate or interest in any property is transferred to, or vested in, any other person, *inter vivos*, and which is not otherwise specifically provided for by Schedule I.

*Explanation.* —For the purposes of this clause, an instrument whereby a co-owner of any property transfers his interest to another co-owner of the property and which is not an instrument of partition shall be deemed to be an instrument by which property is transferred *inter vivos* ;” ;

(3) after clause (j), the following new clause shall be inserted, namely :—

“(ja) “immovable property” includes land, benefits to arise out of land, and things attached to the earth, or permanently fastened to anything attached to the earth;” ;

(4) in clause (la),—

(i) after the words “any movable”, the words “or immovable” shall be inserted;

(ii) for the words “such gift”, the words “such oral gift” shall be substituted;

(5) in clause (n),—

(i) for the word “immovable”, the words “movable or immovable or both” shall be substituted ;

(ii) after sub-clause (iv), the following new sub-clause shall be inserted, namely :—

“(v) a decree or final order of any Civil Court in respect of a lease ;

Provided that where subsequently an instrument of lease is executed in pursuance of such decree or order, the stamp duty, if any, already paid and recovered on such decree or order shall be adjusted towards the total duty leviable on such instrument;”;

(6) after clause (p), the following new clause shall be inserted, namely :—

“(pa) “movable property” includes standing timber, growing crops and grass, fruits upon and juice in trees and property of every other description, except immovable property, by which any right or liability is or is purported to be created, transferred, limited, extended, extinguished or recorded ;”.

3. In the principal Act, in section 3A, after the word “executed”, the words “in respect of the property situated” shall be inserted.

Amendment of section 3A of Bom. LX of 1958.

4. In the principal Act, in section 17, for the words “at the time of execution”, the following shall be substituted, namely:—

Amendment of section 17 of Bom. LX of 1958.

“at the time of execution or immediately thereafter on the next working day following the day of execution :

Provided that the clearance list described in Articles 18A, 18B, 18C, 18D or 18E of Schedule I may be stamped by an officer authorised by the State Government by rules made under this Act, if such clearance list is submitted for stamping by the clearing house of an Association in accordance with its rules and bye-laws with the requisite amount of stamp duty, within two months from the date of its execution.”.

5. In the principal Act, in section 30,—

Amendment of section 30 of Bom. LX of 1958.

(i) in clause (e), the word “and” shall be deleted ;

(ii) in clause (f), the word “and” shall be inserted at the end ;

(iii) after clause (f), the following clause shall be inserted, namely :—

“(g) in any other case, by the person executing the instrument.”.

6. In the principal Act, in section 31, in sub-section (1), for the words “not exceeding twenty five rupees and not less than five rupees”, the words “not exceeding one hundred rupees and not less than twenty-five rupees” shall be substituted.

Amendment of section 31 of Bom. LX of 1958.

7. In the principal Act, in section 32A,—

(1) for sub-section (1), the following sub-section shall be substituted, namely:—

Amendment of section 32A of Bom. LX of 1958

“(1) Every instrument of conveyance, exchange, gift, certificate of sale, partition, partnership, settlement, power of attorney to sell immovable property when given for consideration or transfer of lease by way of assignment, presented for registration under the provisions of the Registration Act, 1908 shall be accompanied by a true copy thereof; and if an officer registering such instrument under the aforesaid Act or any person referred to in section 33 before whom such instrument is produced or comes in the performance of his functions, has reason to believe that the consideration set forth therein does not approximate to the market value of the property which is the subject matter of such instrument, or, as the case may be, the market value of the property which is the subject matter of such instrument, has not been truly set forth therein, he may either before or after registering the instrument or, as the case may be, performing his functions in respect of such instrument, refer the instrument or true copy thereof to the Collector of such district in which either the whole or any part of the property is situated for determining the true market value of such property and the proper duty payable on the instrument under this section.”;

(2) in sub-section (2), for the words and figures "section 31 or" the words and figures "section 31 or instrument or true copy of instrument under" shall be substituted;

(3) in sub-section (3), after words "of two hundred and fifty rupees", the words "or the amount of the proper duty or of the deficient portion thereof whichever is less" shall be inserted;

(4) in sub-section (4,) for the words "two years", the words "six years" shall be substituted.

Substitution of section 46 of Bom. LX of 1958.

8. In the principal Act, for section 46, the following section shall be substituted, namely:—

'46. (1) Where any person required to pay any amount of duty, penalty or other sums under this Act does not pay within the time prescribed for its payment he shall be liable to pay simple interest at the rate of twenty four per cent. per annum on such amount or on any less amount thereof for the period for which such amount remains unpaid.

Recovery of duties, penalties and interest.

(2) All duties, penalties, interest and other sums required to be paid under this Act may be recovered by the Collector by distress and sale of the movable or immovable property of the person from whom the same are due, or as an arrears of land revenue."

Amendment of section 53 of Bom. LX of 1958.

9. In the principal Act, in section 53, in sub-section (1), after the word and letters "Chapter, III", the words, letter, brackets and figures "except sub-section (3) of section 32A " shall be inserted.

Insertion of new section 53A in Bom. LX of 1958.

10. In the principal Act, after section 53, the following new section shall be inserted namely:—

"53A. (1) Notwithstanding anything contained in sub-section (3) of section 32, sub-section (3) of section 32A, sub-section (2) of section 39 and sub-section (2) of section 41, when through mistake or otherwise any instrument is charged with less duty than leviable thereon, or is held not chargeable with duty, by the Collector, the Chief Controlling Revenue Authority may, within a period of six years from the date of certificate of the Collector under sections 32, 32A, 39 or 41, as the case may be, require the concerned party to produce before him the instrument and, after giving reasonable opportunity of being heard to the party, examine such instrument whether any duty is chargeable or any duty is levied less thereon and pass an order for recovery of the deficit duty, if any, from the concerned party. An endorsement shall be made on the instrument after payment of such deficit duty.

Revision of Collector's decision under sections 32, 32A, 39 and 41.

(2) On failure to produce the original instrument by the party, the Chief Controlling Revenue Authority shall proceed under this section on the basis of the true copy or an abstract of the instrument filed with the Collector and such true copy or abstract shall be deemed to be the original instrument for the purposes of this section."

Amendment of Schedule I to Bom. LX of 1958.

11. In the principal Act, in Schedule-I—

(1) in Article 5,—

(i) in the heading, after the words "MEMORANDUM OF AN AGREEMENT", the words "OR ITS RECORDS" shall be inserted;

(ii) in clause (h), under the heading "exemption", after the words "Memorandum of Agreement", the words "or its records" shall be inserted;

(2) in Article 6, in clause (2), in sub-clause (a), for items (i) to (vii), the following items shall be substituted, namely:—

“(i) where the amount of loan or debt does not exceed Rs. 15,00,000. Fifty paise for every hundred rupees or part thereof.

(ii) where it exceeds Rs. 15,00,000. One rupee for every hundred rupees or part thereof.”;

(3) in Article 18, for the words, “Five rupees”, the words “Two rupees” shall be substituted;

(4) after Article 18, the following new Articles shall be inserted, namely:—

“18A. (1) CLEARANCE LIST, relating to the transactions for the purchase or sale of Government securities submitted to the clearing house of a stock exchange. The sum of duties payable under Article 5(b) or 39(g), as the case may be, in respect of each of the entries in such list on the value of the securities calculated at the making up price or the contract price, as the case may be.

(2) CLEARANCE LIST, relating to the transactions for the purchase or sale of a share, script, stock, bond, debenture, debenture-stock or other marketable security of a like nature in or of an incorporated company or other body corporate submitted to the clearing house of a stock exchange whether recognised or not under the Securities Contracts (Regulation) Act, 1956. The sum of duties payable under Article 5 (c) (i) or 39 (f), as the case may be, in respect of each of the entries in such list on the value of the securities calculated at the making up price or the contract price, as the case may be.

18B. CLEARANCE LIST, relating to the transactions for the purchase or sale of cotton submitted to the clearing house of a Cotton Association. The sum of duties payable under Article 5 (d) or 39 (a), as the case may be, in respect of each of the entries in such list on the units of transactions or part thereof.

18C. CLEARANCE LIST, relating to the transactions for the purchase or sale of bullion or species submitted to the clearing house of a Bullion Association. The sum of duties payable under Article 5(e) or 39(b), as the case may be, in respect of each of the entries in such list on the units of transactions or part thereof.

18D. CLEARANCE LIST, relating to the transactions for the purchase or sale of oil seeds submitted to the clearing house of Oil Seed Association. The sum of duties payable under Article 5 (f) or 39 (c), as the case may be, in respect of the entries in such list on the units of transactions or part thereof.

18E. CLEARANCE LIST, relating to the transactions for the purchase or sale of yarn of any kind, non-mineral oil or spices of any kind. The sum of duties payable under Article 5 (g) or 39 (d), as the case may be, in respect of the entries in such list on the units of transactions or part thereof.”;

(5) in Article 20,—

(1) after clause (b), the following new clause shall be inserted, namely :—

“(c) CONVEYANCE (not being a transfer charged or exempted under Article No. 56) of the property which is subject matter of the conveyance so far it relates to premises—

The same duty as is leviable under Article 20(b).;

(i) of a Corporation formed and registered under the Bombay Non-Trading Corporations Act, 1959; or

Bom. xxvi of 1959.

(ii) of a Board constituted under the Gujarat Housing Board Act, 1961, or the Gujarat Rural Housing Board Act, 1972; or

Guj. xxviii of 1961.  
Guj. 22 of 1972.

(iii) to which provisions of the Gujarat Ownership Flats Act, 1973 apply

Guj. 13 of 1973.

by such Corporation, Board, Society, Company or, as the case may be, Association, in favour of its member or, as the case may be, allottee (whether in consequence of purchase of his share or not) or by such member or, as the case may be, allottee in favour of another member or allottee (whether in consequence of transfer of his share to another member or, as the case may be, allottee or not).”;

(2) The existing explanation shall be re-numbered as explanation II and before explanation II as so re-numbered, the following explanation shall be inserted, namely :—

“*Explanation I.*—For the purposes of this Article, an agreement to sell an immovable property or an irrevocable power of attorney shall, in case of transfer of the possession of such property before, at the time of, or after the execution of such agreement or power of attorney, be deemed to be a conveyance and the stamp duty thereon shall be chargeable accordingly:

Provided that the provisions of section 32A shall apply *mutatis mutandis* to such agreement or power of attorney as are applicable to a conveyance :

Provided further that where subsequently a conveyance is executed in pursuance of such agreement of sale, or an irrevocable power of attorney, the stamp duty, if any, already paid and recovered on the agreement of sale or an irrevocable power of attorney which is deemed to be a conveyance, shall be adjusted towards the total duty leviable on the conveyance.”;

(6) in Article 21, for the words “Ten rupees”, the words “Twenty rupees” shall be substituted;

(7) in Article 25, for the words “Fifty rupees”, the words “Five hundred rupees” shall be substituted;

(8) for Article 27, the following Article shall be substituted, namely :—

“27. 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 36 (that is, with possession).

The same duty as is leviable on a conveyance under Article 20(a) for the amount of further charge secured by such instrument.

(b) when such mortgage is one of the description referred to in clause (b) of Article 36 (that is, without possession)-

(i) if at the time of execution of the instrument of further charge possession of the property is given under such instrument.

Eight rupees for every Rs. 100 or part thereof for the 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.

Three rupees for every Rs. 100 or part thereof for the amount of the further charge secured by such instrument.”;

(9) in Article 31, for the words “Five rupees”, the words “Two rupees” shall be substituted;

(10) in Article 32, for the words “Forty rupees”, the words “Sixty rupees” shall be substituted;

(11) in Article 35, in clause (a), for the words “One hundred rupees”, the words “One thousand rupees” shall be substituted;

(12) in Article 36,—

(1) in clause (a),—

(i) the words “or is not” shall be deleted;

(ii) in column 2, after the words “conveyance under”, the words, brackets and letter “clause (a) of” shall be inserted;

(2) the existing clause (b) shall be re-lettered as clause (c) of that Article and before clause (c) as so re-lettered, the following clause shall be inserted, namely :—

“(b) when possession of the property or any part of the property comprised in such deed is not given or not agreed to be given.

Three rupees for every Rs. 100 or part thereof for the amount secured by such deed.

*Explanation.*—A mortgager who gives to the mortgagee a power of attorney to collect rents or a lease of the property mortgaged or part thereof, shall be deemed to have given possession within the meaning of this Article.”;

(13) in Article 45,—

(1) in clauses (a), (b) and (c), in column (2), for the words “Ten rupees”, the words “Twenty rupees” shall be substituted;

(2) clause (g) shall be re-lettered as clause (h) of that Article and before clause (h) as so re-lettered, the following clause shall be inserted, namely:—

“(g) When given for consideration with the right to sell an immovable property, or when given, with or without consideration, to a promoter or a developer by whatever name called, for construction or development of, or sale or transfer (in any manner whatsoever) of, any immovable property, or when given, with or without consideration, irrevocable power of attorney transferring the possession of any immovable property ;

The same duty as is leviable on a conveyance under Article 20 for the amount of the consideration or, as the case may be, market value of the immovable property whichever is greater.”;



(3) in clause (h) as so re-lettered, for the words "Ten rupees", the words "Twenty rupees" shall be substituted;

(4) for the existing N.B. and the explanation below the Article, the following shall be substituted, namely :—

*Explanation I.*—For the purposes of this Article, more persons than one when belonging to the same firm shall be deemed to be one person.

*Explanation II.*—The term 'registration' includes every operation incidental to registration under the Registration Act, 1908.

HVI o i  
1908.

*Explanation III.*—Where, under clause (g), duty has been paid on the power of attorney, and a conveyance relating to that property is subsequently executed in pursuance of the power of attorney between the executant of the power of attorney and the person in whose favour it is executed, the duty on conveyance shall be the duty calculated on the market value of the property reduced by duty paid on the power of attorney.”;

(14) in Article 57,—

(1) in column 1, after the words "under lease", the words "or by way of decree or final order passed by any Civil Court or any Revenue Officer" shall be inserted;

(2) in column 2, for the words and figures "Article 20 for the amount of consideration for the transfer", the words, figures, letter and brackets "Article 20 (a) for the amount of consideration for the transfer or, as the case may be, market value of the immovable property which ever is greater" shall be substituted.

Repeal and  
savings.

12. (1) The Bombay Stamp (Gujarat Amendment) Ordinance, 1994 is hereby repealed.

Guj. Ord.  
of 1994.

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



The Gujarat Government Gazette  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY

Vol. XXXVII ]

SATURDAY, MARCH 30, 1996 / CAITRA 10, 1918

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

## PART—IV

Acts of the Gujarat Legislature and Ordinances promulgated  
and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 29th March, 1996 is hereby published for general information.

Smt. K. R. TRIVEDI,

Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

## GUJARAT ACT NO. 7 OF 1996.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 30th March, 1996).

## AN ACT

further to amend the Bombay Stamp Act, 1958.

It is hereby enacted in the Forty-seventh Year of the Republic of India as follows :—

1. (1) This Act may be called the Bombay Stamp (Gujarat Amendment) Act, 1996. Short title and commencement.

(2) It shall come into force on the 1st April, 1996.

2. In the Bombay Stamp Act, 1958, in Schedule-I, in Article 6, in clause (2), in sub-clause (a), in item (ii), in column 2, for the words "One rupee for every hundred rupees", the words "Subject to a maximum of one lakh rupees, one rupee for every hundred rupees" shall be substituted. Amendment of Schedule I to Bom. LX of 1958.

Bom.  
LX of  
1958.



The Gujarat Government Gazette  
**EXTRAORDINARY**  
 PUBLISHED BY AUTHORITY

Vol. XXXVIII ] WEDNESDAY, MARCH 26, 1997 CAITRA 5, 1919

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

PART—IV

Acts of the Gujarat Legislature and Ordinances promulgated  
 and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 22nd March, 1997 is hereby published for general information.

KUM. H. K. JHAVERI,  
 Secretary to the Government of Gujarat,  
 Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 10 OF 1997.

(First published, after having received the assent of the Governor in the *Gujarat Government Gazette*, on the 26th March, 1997.)

AN ACT

further to amend the Bombay Stamp Act, 1958.

It is hereby enacted in the Forty-eighth Year of the Republic of India as follows :—

1. (1) This Act may be called the Bombay Stamp (Gujarat Short title and commencement) Act, 1997.

(2) It shall come into force on the 1st April, 1997.

Bom. LX of 1958. 2. In the Bombay Stamp Act, 1958 (hereinafter referred to as "the principal Act"), in Schedule I,—  
 Amendment of Schedule I to Bom. LX of 1958.

(1) for article 6, the following shall be substituted, namely :—

“6. AGREEMENT OR MEMORANDUM OF AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN, PLEDGE OR HYPOTHECATION, that is to say any instrument evidencing an agreement or memorandum of 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), where such deposit 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) where the amount of loan or debt does not exceed Rs. 15,00,000

Fifty paise for every hundred rupees or part thereof.

(ii) where it exceeds Rs. 15,00,000

Subject to maximum of one lakh rupees, one rupee for every hundred rupees or part thereof.

(b) if such loan or debt is repayable not more than three months from the date of such instrument

Half the duty payable under sub-clause (a).

(2) the pawn, pledge or hypothecation of movable property, where such pawn, pledge or hypothecation 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—

(i) where the amount of loan or debt does not exceed Rs. 5,00,000

Nil.

(ii) where it exceeds Rs. 5,00,000

One hundred rupees for every one lakh rupees or part thereof.”;

(2) in article 20,—

(i) after clause (c), the following clause shall be inserted, namely :—

<p>"(d) Conveyance, so far as it relates to amalgamation of companies under the order of the High Court under section 394 of the Companies Act, 1956.</p>	<p>Two rupees for every hundred rupees or part thereof of the market value of the property which is the subject matter of such conveyance."; 1956.</p>
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(ii) after *Explanation II*, the following *Explanation* shall be inserted, namely :—

"*EXPLANATION III*, — For the purposes of clause (d), the market value of the property shall be deemed to be the amount of total value of shares issued or allotted by the transferee company, either in exchange or otherwise, and the amount of consideration, if any, paid for such amalgamation.";

(3) in article 30, after clause (c), the following clause shall be inserted, namely :—

<p>"(d) where the lease relates to movable property</p>	<p>Two rupees for every hundred rupees or part thereof on the amount of average annual rent plus the total amount of fine or premium or money advanced or to be advanced, irrespective of the period for which such lease or agreement to lease is executed."</p>
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The Gujarat Government Gazette  
**EXTRAORDINARY**  
 PUBLISHED BY AUTHORITY

VOL. XXXIX ]

FRIDAY, JULY 31, 1998/SRAVANA 9, 1920

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

**PART—IV**

**Acts of the Gujarat Legislature and Ordinances promulgated  
 and Regulations made by the Governor.**

The following Act of the Gujarat Legislature, having been assented to by  
 the Governor on the 30th July, 1998 is hereby published for general  
 information.

KUM. H. K. JHAVERI,  
 Secretary to the Government of Gujarat,  
 Legislative and Parliamentary Affairs Department.

**GUJARAT ACT NO. 9 OF 1998**

(First published, after having received the assent of the Governor in the  
*Gujarat Government Gazette* on the 31st July, 1998).

**AN ACT**

further to amend the Bombay Stamp Act, 1958.

It is hereby enacted in the Forty-ninth Year of the Republic of India as  
 follows:—

1. (1) This Act may be called the Bombay Stamp (Gujarat Amendment) Act, 1998. Short  
title and  
commence-  
ment.

(2) It shall come into force on the 1st August, 1998.

Bom. LX of  
1958.

2. In the Bombay Stamp Act, 1958, in Schedule I,—

(1) in article 6, in clause (2), in sub-clause (ii), in column (2), for  
 the words "One hundred rupees for every one lakh rupees or part  
 thereof", the words "Subject to maximum of two lakhs rupees, one  
 rupee for every hundred rupees or part thereof" shall be substituted;

(2) in article 12, for clauses (a) to (g), the following shall be  
 substituted, namely:—

Amendment  
of Schedule I  
to Bom: LX  
of 1958.

"Where the company has no share capital or nominal ~~share~~ capital.

Subject to minimum of one thousand rupees and maximum of five lakhs rupees, fifteen paise for every hundred rupees or part thereof.";

(3) in article 27, after clause (b), the following clause shall be inserted, namely:—

"(c) when original mortgage is one of the description referred to in clause (b)(i) of article 36.

Subject to maximum of two lakhs rupees, two rupees for every hundred rupees or part thereof, for the amount of the further charge secured by such instrument.";

(4) in article 36,—

(a) for clause (b), the following clause shall be substituted, namely:—

"(b) When possession of the property or any part of the property comprised in such deed is not given or not agreed to be given,—

(i) in the case of such deed executed by the Industrial Undertaking in favour of any Financial Institution for borrowing loans from such Institutions

Subject to maximum of rupees two lakhs, two rupees for every hundred rupees or part thereof for the amount secured by such deed.

(ii) in any other case

Three rupees for every hundred rupees or part thereof for the amount secured by such deed.";

(b) the existing *Explanation* shall be re-numbered as *Explanation I* and after *Explanation I* as so renumbered, the following Explanations shall be inserted, namely:—

"*Explanation II*.—For the purpose of this article, the expression "Industrial Undertaking" means and includes any undertaking by a person or group of persons engaged in—

(i) the manufacture, preservation or processing of goods;

(ii) mining or development of mines;

(iii) the hotel industry;

(iv) the transport of passengers or goods by road, water, air, ropeway or by lift;

(v) the generation or distribution of electricity or any other form of energy ;

(vi) the maintenance, repair, testing or servicing of machinery of any description of vehicles or vessels or motor boats or trailers or tractors;

(vii) assembling, repairing or packing any article with the aid of machinery or energy ;

(viii) the setting up or development of an industrial area or industrial estate ;

(ix) fishing or providing shore facilities for fishing or maintenance thereof ;

(x) providing special or technical knowledge or other services for the promotion of industrial growth ;

(xi) providing weigh bridge facilities ;

(xii) the research and development of any process or product in relation to any of the matters aforesaid.

*Explanation III.*—The expression "processing goods" includes any art or process for producing, preparing or making any article by subjecting any material to a manual, mechanical, chemical, electrical or any other like operation.;"

(5) in article 44, in clause (1), for column (2), the following shall be substituted, namely:—

"Subject to minimum of five hundred rupees and maximum of five thousand rupees, one rupee for every hundred rupees or part thereof of the amount of the capital of partnership.;"

(6) in article 56, in clause (a), for column (2), the following shall be substituted, namely:—

"Subject to maximum of ten thousand rupees, one rupee for every hundred rupees or part thereof of the face amount of the debenture.;"





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# The Gujarat Government Gazette

## EXTRAORDINARY

PUBLISHED BY AUTHORITY

VOL. XL ]

TUESDAY, MARCH 30, 1999 / CAITRA 9, 1921

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

### PART - IV

#### Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by  
the Governor on the 26th March, 1999 is hereby published for general information.

KUM. H. K. JHAVERI,  
Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

#### GUJARAT ACT NO. 7 OF 1999.

(First published, after having received the assent of the Governor in the  
*Gujarat Government Gazette* on the 30th March, 1999).

#### AN ACT

further to amend the Bombay Stamp Act, 1958.

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

1. (1) This Act may be called the Bombay Stamp(Gujarat Amendment)  
Act, 1999.

Short title  
and  
commence-  
ment.

(2) It shall come into force on the 1st April, 1999.

2. In the Bombay Stamp Act, 1958 (hereinafter referred to as "the  
principal Act"), in section 2, in clause (k), after sub-clause (ii), the following  
clause shall be inserted, namely:—

Amendment  
of section 2 of  
Bom. LX of  
1958.

" (iii) impression by franking machine ;".

3. In the principal Act, in section 10, after sub-section (2), the following  
sub-sections shall be inserted, namely:—

Amendment  
of section 10  
of Bom. LX of  
1958.

" (2A) The Chief Controlling Revenue Authority may authorise,  
subject to such conditions as it may deem fit, the use of franking machine  
for making impressions on instruments chargeable with duties, to indicate  
payment of duties on such instruments ;

Bom. LX  
of 1958.

(2B) (i) Where the Chief Controlling Revenue Authority or Superintendent of Stamps authorised by him in this behalf, is, having regard to the number of instruments executed by a person and the amount of duty charged thereon, satisfied that it is necessary in the public interest, so to do, it or he may by an order in writing, authorise such person to use franking machine subject to such conditions as laid by general or special order in this behalf by the Chief Controlling Revenue Authority.

(ii) Where there is breach of any of conditions of the authorisation, the authority granting authorisation under clause (i) may revoke the authorisation.

(iii) The Chief Controlling Revenue Authority may, by order, determine the procedure for regulating the use of franking machine.

Amendment  
of section 53  
of Bom. LX of  
1958.

4. In the principal Act, in section 53, to sub-section (1), the following provisos shall be added, namely:—

"Provided that the Chief Controlling Revenue Authority shall not entertain an application made by a person under sub-section (1), unless,—

(a) such application is presented within a period of sixty days from the date of order of the Collector.

(b) such person deposits twenty-five per cent. of the amount of duty or as the case may be amount of difference of duty payable by him in respect of subject matter of the instrument for which application has been made.

Provided further that where in any particular case the Chief Controlling Revenue Authority is of the opinion that the deposit of the amount by the applicant may cause undue hardship to him, the authority may in its discretion, either unconditionally or subject to such conditions as it may think fit to impose, dispense with a part of the amount deposited so however that the part of the amount so dispensed with shall not exceed fifty per cent. of the amount deposited or required to be deposited."

Amendment  
of Schedule I  
to Bom. LX of  
1958.

5. In the principal Act, in Schedule I, in article 6, in clause (2), in item (ii), in column II, for the words "one rupee", the words "twenty paise" shall be substituted.



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# The Gujarat Government Gazette

## EXTRAORDINARY

PUBLISHED BY AUTHORITY

VOL. XLI] FRIDAY, MARCH 31, 2000/CAITRA 11, 1922

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

### PART - IV

#### Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 30th March, 2000 is hereby published for general information.

Kum-H. K. JHAVERI,

Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

#### GUJARAT ACT NO. 8 of 2000.

(First Published, after having received the assent of the Governor in the *Gujarat Government Gazette*, on the 31st March, 2000).

#### AN ACT

further to amend the Bombay Stamp Act, 1958.

It is hereby enacted in the Fifty-first Year of the Republic of India as follows :—

- |    |  |  |
|----|--|--|
| 1. | (1) This Act may be called the Bombay Stamp (Gujarat Amendment) Act, 2000.   | Short title and commencement.                |
|    | (2) It shall come into force on the 1 <sup>st</sup> April, 2000.   |  |
| 2. | In the Bombay Stamp Act, 1958 (hereinafter referred to as "the principal Act"), in section 32A, in sub-section (1), for the words "may either before or after", the words "shall before" shall be substituted. | Amendment of section 32A of Bom. LX of 1958. |
| 3. | In the principal Act, in Schedule I,—  | Amendment of Schedule I to Bom. LX of 1958.  |
|    | (1) in article 2, for the words "forty rupees", the words "one hundred rupees" shall be substituted;   |  |
|    | (2) in article 4, for the words "Ten rupees", the words "Twenty rupees" shall be substituted;  |  |

Bom. LX of  
1958.

(3) in article 5, in clause (h), for the words "Twenty rupees", the words "Fifty rupees" shall be substituted;

(4) in article 10, for the words "forty rupees", the words "one hundred rupees" shall be substituted;

(5) in article 16, for the words "Twenty rupees", the words "Fifty rupees" shall be substituted;

(6) in article 20,—

(i) in clause (b), for the words "six rupees", the words "eight rupees" shall be substituted;

(ii) for clause (d), the following clause shall be substituted, namely :-

"(d) CONVEYANCE, so far as it relates to amalgamation of companies by an order of the High Court under section 394 of the Companies Act, 1956, where the aggregate amount comprising of the market value of shares issued or allotted in exchange of or otherwise, or the face value of such shares, whichever is higher and the amount of consideration, if any, paid for such amalgamation—

I of 1956.

(i) does not exceed Rs. 100 crores. 2 per cent. of the aggregate amount.

(ii) exceeds Rs. 100 crores but does not exceed Rs. 500 crores. Rs. 2 crores plus 1 per cent. of the amount which exceeds Rs. 100 crores.

(iii) exceeds Rs. 500 crores. Rs. 6 crores plus 0.5 per cent. of the amount which exceeds Rs. 500 crores."

(iii) For the *Explanation III*, the following *Explanation* shall be substituted, namely :-

"*Explanation III*.— For the purposes of clause (d), the market value of share-

(a) in relation to the transferee company whose shares are listed and quoted for trading on a Stock Exchange, means the market value of share as on the appointed date mentioned in the scheme of amalgamation or when appointed date is not so fixed, the date of order of the High Court,

(b) in relation to the transferee company, whose shares are not listed or listed but not quoted for trading on a Stock Exchange means the market value of the share issued or allotted with reference to the market value of share of the transferor company,

(c) where the transferee company and transferor company, whose shares are not listed or listed but not quoted for trading on Stock Exchange means the face value of the share issued or allotted with reference to the face value of share of the transferee company.";

(7) in article 22, for the words "twenty rupees", the words "fifty rupees" shall be substituted;

(8) in article 23, for the words "forty rupees", the words "one hundred rupees" shall be substituted;

(9) in article 24, for the words "Ten rupees", the words "Twenty rupees" shall be substituted;

(10) in article 29, for the words "sixty rupees", the words "one hundred rupees" shall be substituted;

(11) in article 33, for the words "Thirty rupees", the words "Fifty rupees" shall be substituted;

(12) in article 38, for the words "Ten rupees", the words "Twenty rupees" shall be substituted;

(13) in article 41, for the words "Ten rupees", the words "Twenty rupees" shall be substituted;

(14) in article 45,—

(i) in clauses (a), (b), (c) and (h) for the words "Twenty rupees", the words "One hundred rupees" shall be substituted;

(ii) in clause (d) for the words "Fifty rupees", the words "One hundred rupees" shall be substituted;

(15) in article 46, for the words "Ten rupees", the words "Twenty rupees" shall be substituted;

(16) in article 47, for the words "Ten rupees", the words "Twenty rupees" shall be substituted;

(17) in article 48, for the words "sixty rupees", the words "one hundred rupees" shall be substituted;

(18) in article 49, for the words "sixty rupees", the words "one hundred rupees" shall be substituted;

(19) in article 55, for the words "sixty rupees", the words "one hundred rupees" shall be substituted.



# The Gujarat Government Gazette

## EXTRAORDINARY

PUBLISHED BY AUTHORITY

VOL XLIII]

FRIDAY, AUGUST 31, 2001 /BHADRA 9, 1923

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

### PART - IV

#### Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31<sup>st</sup> August, 2001 is hereby published for general information.

V. M. KOTHARE,  
Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

#### GUJARAT ACT NO. 19 OF 2001.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 31<sup>st</sup> August, 2001).

#### AN ACT

further to amend the Bombay Stamp Act, 1958.

It is hereby enacted in the Fifty-second Year of the Republic of India as follows :-

1. (1) This Act may be called the Bombay Stamp (Gujarat Amendment) Act, 2001. Short title and commencement
- (2) It shall come into force on the 1<sup>st</sup> September, 2001.

- Amendment of section 2 of Bom. LX of 1958.**
2. In the Bombay Stamp Act, 1958 (hereinafter referred to as "the principal Act"), in section 2, in clause (g) -
- (i) in sub-clause (iii), the word "or" shall be deleted;
  - (ii) in sub-clause (iv), for the words "amalgamation of companies", the words "reconstruction or amalgamation of companies, or" shall be substituted;
  - (iii) after sub-clause (iv), the following sub-clause shall be inserted, namely :-  
 "(v) any writing or letter of allotment in respect of the premises, given to its members or allottee by a co-operative society registered or deemed to have been registered under the Gujarat Co-operative Societies Act, 1961 or a corporation or an association formed and registered under the Bombay Non-Trading Corporation Act, 1959 or the Gujarat Ownership Flat Act, 1973, as the case may be."
- Amendment of section 32A of Bom. LX of 1958.**
3. In the principal Act, in section 32A, in sub-section (1), after the words "shall be accompanied by a true copy thereof", the words, "and the Statement in such form as may be prescribed by rules" shall be inserted.
- Substitution of section 48 of Bom. LX of 1958.**
4. In the principal Act, for section 48, the following section shall be substituted, namely :-
- "48. The application for relief under section 47 shall be made within the following period, that is to say, -
- (a) in the cases mentioned in sub-clause (5) of clause (c), within six months from the date of execution of the instruments;
  - (b) in the case of an instrument substituted by another and not presented for cancellation, within six months from the date of execution of the substituting instrument;
  - (c) in all other cases, within six months from the date of purchase of impressed stamps."
- Period within which application for relief under Section 47 to be made.**

Bom. LX of 1958.

Guj. X

Bom. LX of 1959.

Guj. 1

5. In the principal Act, after section 52 B, the following section shall be inserted, namely :-

Insertion of new section 52 C in Bom. LX of 1958.

Invalidation of stamps and savings.

Guj. 19 of 2001.

"52C. Notwithstanding anything contained in sections 47, 50, 51 and 52, -

- (a) any impressed stamps which have been purchased on or after the date of commencement of the Bombay Stamp (Gujarat Amendment) Act, 2001 (hereinafter referred to as "the said date") shall be used or presented for claiming allowance within a period of six months from the date of purchase. Any such stamps which have not been used or no allowance has been claimed in respect thereof within the period of six months from the date of purchase shall be rendered invalid;
- (b) any impressed stamps which have been purchased but have not been used or no allowance has been claimed in respect thereof before the said date, may be used or presented for claiming the allowance under the relevant provisions of the Act within a period of six months from the said date. The stamps which have not been used or presented within the aforesaid period of six months shall be rendered invalid."

6. In the principal Act, in Schedule I, -

Amendment of Schedule I to Bom LX of 1958.

(1) in article 5, after clause (g), the following clause shall be inserted, namely :-

"(ga) if relating to giving authority or power to a promoter or a developer; by whatever name called, for construction on; or development of, or sale or transfer (in any manner whatsoever) of, any immovable property.

One rupee for every hundred rupees or part thereof of the market value of the property which is the subject matter of such agreement:

Provided that the provisions of section 32A shall, *mutatis mutandis*, apply to such agreement, memorandum or records thereof or as they apply to an instrument under that section:

Provided further that if the



proper stamp duty is paid under clause (g) of article 45 on a power of attorney executed between the same parties in respect of the same property, then the stamp duty under this article shall be fifty rupees.”;

(2) in article 20, –

(i) in clause (a), for the words and figures "under article No. 56.", the words and figures "under article No. 56, relating to immovable property" shall be substituted;

(ii) before clause (a), the following clause shall be inserted, namely :-

“(aa) CONVEYANCE, Two rupees for every hundred rupees or part thereof of the amount of the consideration for such conveyance or, as the case may be, the market value of the property which is the subject matter of such conveyance whichever is greater.”;

(iii) after clause (c), the following clause shall be inserted, namely :-

“(cc) CONVEYANCE, The stamp duty as is payable under clause (a) and (aa), as the case may be.”;

(not being a transfer charged or exempted under article No. 56) if relating to both movable and immovable property.

(iv) in clause (d), for the words “amalgamation”, the words “reconstruction or amalgamation” shall be substituted;

(3) in article 27, –

(i) in clause (b), for item (ii), the following shall be substituted, namely :-

“(ii) if possession is not so given. Subject to maximum of two lakhs rupees, two rupees for every hundred rupees or part thereof, for the amount of the further charge secured by such instrument.”;

- (ii) clause (c) shall be deleted;
- (4) in article 36, –
- (i) for clause (b), the following clause shall be substituted, namely:-
- “(b) when possession of the property or any part of the property comprised in such deed is not given or not agreed to be given. Subject to maximum of rupees two lakhs, two rupees for every hundred rupees or part thereof for the amount secured by such deed.”;
- (ii) *Explanation II* and *Explanation III* shall be deleted;
- (5) in article 45, –
- (i) for clause (g), the following clause shall be substituted, namely:-
- “(g) When given to a promoter or developer; by whatever name called, for construction on; or development of, or sale or transfer (in any manner whatsoever) of, any immovable property. One rupee for every hundred rupees or part thereof of the market value of the property which is the subject matter of such power of attorney:
- Provided that the provisions of section 32A shall *mutatis mutandis* apply to such an instrument of power of attorney as they apply to a conveyance under that section:
- Provided further that when proper stamp duty is paid under clause (ga) of article 5, on an agreement or records thereof or memorandum of an agreement executed between the same parties and in respect of same property, the duty chargeable under this clause shall be rupees one hundred.”;
- (ii) in *Explanation III*, for the word, bracket and letter “clause (g)”, the word, bracket and letter “clause (f)” shall be substituted.



सत्यमेव जयते

# The Gujarat Government Gazette

## EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLIII]

SUNDAY, MARCH 31, 2002/ CAITRA 10, 1924

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

### PART - IV

Acts of the Gujarat Legislature and Ordinances promulgated  
and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2002 is hereby published for general information.

**V. M. KOTHARE,**  
Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

### GUJARAT ACT NO. 5 OF 2002.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 31st March, 2002).

### AN ACT

further to amend the Bombay Stamp Act, 1958.

It is hereby enacted in the Fifty-third Year of the Republic of India as follows :-

1. (1) This Act may be called the Bombay Stamp (Gujarat Amendment) Act, 2002. Short title and commencement.
- (2) It shall come into force on the 1<sup>st</sup> April, 2002.
2. In the Bombay Stamp Act, 1958 (hereinafter referred to as "the principal Act"), in section 3, after clause (a), the following clause shall be inserted, Amendment of section 3 of Bom. LX of 1958.  
namely :-  
"(aa) every instrument mentioned in Schedule I, which not having been previously executed by or on behalf of or in favour of, the Government or any local authority, is executed by or on behalf of or in favour of, the Government or any local authority;"

Amendment  
of section 46  
of Bom. LX  
of 1958.

3. In the principal Act, in section 46, in sub-section (1), for the words "twenty four per cent.", the words "fifteen per cent." shall be substituted.

Amendment  
of Schedule  
I to Bom.  
LX of 1958.

4. In the principal Act, in Schedule I, -

(1) in article 5, after clause (ga), the following clause shall be inserted, namely :-

"(gb) if relating to advertisement on radio, television, cinema, cable network or any media other than newspapers.

Subject to maximum of twenty-five thousand rupees, twenty-five paise for every hundred rupees or part thereof on the amount of consideration of such agreement.";

(2) in article 20, for clause (d), the following shall be substituted, namely :-

"(d) CONVEYANCE, so far as it relates to reconstruction or amalgamation of companies by an order of the High Court under section 394 of the Companies Act, 1956.

Subject to maximum of ten crores rupees -

(i) an amount equal to 0.75 per cent. of the aggregate amount comprising of the market value of share issued or allotted in exchange of or otherwise, or the face value of such shares, whichever is higher and the amount of consideration, if any, paid for such amalgamation, or

(ii) an amount equal to 0.75 per cent. of the true market value of the immovable property situated in the State of Gujarat of the transferor company,

whichever is higher.";

(3) in article 30, in clause (a), ---

(i) in sub-clause (i), for the words, brackets and figures, "The same duty as a Bond (No. 14)", the words "One rupee for every hundred rupees, or part thereof" shall be substituted;

(ii) in sub-clause (ii), for the words, brackets and figures "The same duty as a Bond (No. 14)", the words "Three rupees for every hundred rupees or part thereof" shall be substituted;

(4) after article 30, the following article shall be inserted, namely :-

"30A. LEAVE AND LICENCE AGREEMENT relating to immovable property other than the residential property.

Fifty paise for every hundred rupees or part thereof on the whole amount payable or deliverable plus the total amount of fine or premium or money advanced or to be advanced irrespective of the period for which such leave and licence agreement is executed.".



# The Gujarat Government Gazette EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLIV] MONDAY, MARCH 31, 2003/CAITRA 10, 1925

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

## PART - IV

Acts of the Gujarat Legislature and Ordinances promulgated  
and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented  
to by the Governor on the 29th March, 2003 is hereby published for  
general information.

V. M. KOTHARE,  
Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

### GUJARAT ACT NO. 15 OF 2003.

(First published, after having received the assent of the Governor in  
the "Gujarat Government Gazette" on the 31<sup>st</sup> March, 2003).

### AN ACT

further to amend the Bombay Stamp Act, 1958.

It is hereby enacted in the Fifty-fourth Year of the Republic of India as  
follows:-

1. (1) This Act may be called the Bombay Stamp (Gujarat Amendment)  
Act, 2003.

(2) It shall come into force on the 1<sup>st</sup> April, 2003.

Short title  
and  
commence-  
ment.

Substitution  
of section 2A  
of Bom. LX  
of 1958.

2. In the Bombay Stamp Act, 1958 (hereinafter referred to as "the principal Act), for section 3A, the following section shall be substituted, namely :-

Bom. L  
of 1958.

Instruments  
chargeable  
with  
additional  
duty.

"3A. (1) Every instrument chargeable with duty and described in the following articles of Schedule I when executed in respect of immovable property situated in the State shall, in addition to such duty, be chargeable with a duty at the rate of forty per cent. (including rate of stamp duty to be increased as provided for in sections 207 and 209 of the Gujarat Panchayats Act, 1993) of such duty, namely :-

Guj. 18 of  
1993.

- (1) No. 17 (Certificate of sale),
- (2) No. 20(a), 20(b) and 20(c) (Conveyance),
- (3) No. 26 (Exchange of property),
- (4) No. 27 (Further charge),
- (5) No. 28 (Gift),
- (6) No. 30 (Lease),
- (7) No. 36 (Mortgage-deed),
- (8) No. 45(f) (Power of Attorney when given for consideration and authorising the attorney to sell any immovable property),
- (9) No. 52 (Settlement),
- (10) No. 57 (Transfer of lease).

(2) Except as otherwise provided in sub-section (1), the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the additional duty chargeable under sub-section (1) as they apply in relation to the duty chargeable under section 3."

Deletion of  
section 3B of  
Bom. LX of  
1958.

3. In the principal Act, section 3B shall be deleted.

Amendment of  
Schedule I to  
Bom. LX of  
1958.

4. In the principal Act, in Schedule I, -

(1) in article 27, after clause (b), the following clause shall be inserted, namely :-

"(c) when original mortgage is one of the description referred to in clause (b) (i) of article 36. The same duty as is leviable under article 6 (1) (a).";

(2) in article 36, -

(a) for clause (b), the following clause shall be substituted, namely :-

"(b) When possession of the property or any part of the property

comprised in such deed is not given or not agreed to be given, -

- |      |  |  |
|------|--|--|
| (i)  | in the case of such deed executed in respect of borrowing loans for residential purpose; | The same duty as is leviable under article 6(1)(a).  |
| (ii) | in any other case  | Subject to maximum of rupees two lakhs, two rupees for every hundred rupees or part thereof for the amount secured by such deed.”; |

(b) after *Explanation I*, the following *Explanation II* shall be inserted, namely :-

*“Explanation II.-* For the purpose of this article, the expression “residential purpose” means and includes acquiring of land, constructing, purchasing or repairing a dwelling house for own use.”.

Government Central Press, Gandhinagar.



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# The Gujarat Government Gazette

## EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLV]

FRIDAY, JUNE 11, 2004/JYAISTHA 21, 1926

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

### PART - IV

Acts of the Gujarat Legislature and Ordinances promulgated  
and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 10<sup>th</sup> June, 2004 is hereby published for general information.

S. S. PARMAR,  
Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

### GUJARAT ACT NO. 18 OF 2004.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 11<sup>th</sup> June, 2004).

### AN ACT

*further to amend the Bombay Stamp Act, 1958.*

It is hereby enacted in the Fifty-fifth Year of the Republic of India as follows:-

1. This Act may be called the Bombay Stamp (Gujarat Amendment) Act, 2004. Short title.

om. LX of  
958.

2. In the Bombay Stamp Act, 1958 (hereinafter referred to as the "the principal Act"), in section 32A,--

Amendment of  
section 32A of  
Bom. LX of  
1958.



(1) to sub-section (1), the following proviso shall be inserted, namely:--

"Provided that for the purpose of this sub-section, the consideration set forth in an instrument executed by the State Government, the Central Government, a local authority, Gujarat Housing Board, Gujarat Slum Clearance Board or Gujarat Industrial Development Corporation, shall be deemed to be the true market value of the property which is the subject matter of such instrument.";

(2) the proviso to sub-section (3) shall be deleted.

**Amendment  
of section  
32B of Bom.  
LX of 1958.**

3. In the principal Act, in section 32B, in sub-section (1), for the words "within a period of sixty days", the words "within a period of ninety days" shall be substituted.

**Amendment  
of section 53  
of Bom. LX  
of 1958.**

4. In the principal Act, in section 53, in sub-section (1), in the proviso, in clause (a), for the words "sixty days", the words "ninety days" shall be substituted.

**Amendment  
of Schedule I  
to Bom. LX  
of 1958.**

5. In the principal Act, in Schedule I,--

(1) in article 20, in clauses (a) and (b), for the words "Eight rupees", the words "Six rupees" shall be substituted;

(2) in article 27, in clause (b), in sub-clause (i), for the words "Eight rupees", the words "Six rupees" shall be substituted.



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**The Gujarat Government Gazette**  
**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

**Vol. XLVII] FRIDAY, MARCH 31, 2006 / CAITRA 10, 1928**

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

**PART IV**

**Acts of Gujarat Legislature and Ordinance Promulgated  
and Regulations made by the Governor.**

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31<sup>st</sup> March, 2006 is hereby published for general information.

**S. S. PARMAR,**  
Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

**GUJARAT ACT NO. 14 OF 2006.**

(First published, after having received the assent of the Governor in the "*Gujarat Government Gazette*", on the 31<sup>st</sup> March, 2006).

**AN ACT**

further to amend the Bombay Stamp Act, 1958.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows:-

1. (1) This Act may be called the Bombay Stamp (Gujarat Amendment) Act, 2006.
- (2) It shall come into force on the 1<sup>st</sup> April, 2006.

Bom. LX of  
1958.

2. In the Bombay Stamp Act, 1958 (hereinafter referred to as "the principal Act"), in section 4, in sub-section (1), for the words "ten rupees", the words "one hundred rupees" shall be substituted.

Amendment of  
section 4 of  
Bom. LX of  
1958.

3. In the principal Act, in section 6, in the proviso, for the words "ten rupees", the words "one hundred rupees" shall be substituted.

Amendment of  
section 6 of  
Bom. LX of  
1958.

Amendment  
of section 29  
of Bom. LX of  
1958.

4. In the principal Act, in section 29,—

- (1) in sub-section (4), in the proviso, for the words "eight rupees", the words "one hundred rupees" shall be substituted;
- (2) in sub-section (5), for the words "eight rupees" occurring at two places, the words "one hundred rupees" shall be substituted.

Amendment  
of Schedule I  
to Bom. LX of  
1958.

5. In the principal Act, in Schedule I,—

- (1) article 1 shall be deleted,
- (2) in article 2, for the words "Subject to a maximum of one hundred rupees, four rupees for every hundred rupees or part thereof of the value of the bond", the words "One hundred rupees" shall be substituted,
- (3) in article 3, for the words "Fifty rupees.", the words "One hundred rupees" shall be substituted,
- (4) for article 5, the following shall be substituted, namely:—

"5. AGREEMENT OR MEMORANDUM  
OF AN AGREEMENT OR ITS  
RECORDS-

- (a) if relating to the sale of a bill of exchange; Nil
- (b) if relating to the purchase or sale of a Government security; One rupee for every ten thousand rupees or part thereof of the value of the security at the time of its purchase or, as the case may be, sale.
- (c) if relating to the purchase or sale of shares, scrips, stocks, bonds, debentures, stocks or any other marketable security of a like nature in or of any incorporated company or other body corporate.-
  - (i) when such agreement or memorandum of an agreement is with or through a member or between members of a Stock Exchange recognized under the Securities Contracts (Regulation) Act, 1956, In the case of forward contracts relating to the purchase or sale of securities, one rupee for every ten thousand rupees or part thereof of the value of the security at the time of its purchase or, as the case may be, sale.
  - (ii) in other cases; One rupee for every ten thousand rupees or part thereof of the value of the security at the time of its purchase or, as the case may be, sale.

XII of  
1956.

- (d) if relating to the purchase or sale of cotton including cotton pods or *Kapas* (unginned cotton); One rupee for every ten thousand rupees or part thereof of the value of cotton at the time of its purchase or, as the case may be, sale.
- (e) if relating to the purchase or sale of bullion or specie; One rupee for every ten thousand rupees or part thereof of the value of silver, gold or, as the case may be, sovereigns.
- (f) if relating to purchase or sale of oil seeds; One rupee for every ten thousand rupees or part thereof of the value of the oil seeds at the time of its purchase or, as the case may be, sale.
- (g) if relating to the purchase or sale of any kind of yarn, non-mineral oils or spices; One rupee for every ten thousand rupees or part thereof of the value of such yarn, groundnut oil, other non-mineral oil or, as the case may be, spices.
- (ga) if relating to giving authority or power to a promoter or a developer, by whatever name called, for construction on or development of, or sale or transfer (in any manner whatsoever) of, any immovable property; One rupees for every hundred rupees or part thereof of the market value of the property which is the subject matter of such agreement:
- Provided that the provisions of section 32A shall, *mutates mutandis*, apply to such agreement, memorandum or records thereof as they apply to an instrument under that section:
- Provided further that if the proper stamp duty is paid under clause (g) of article 45 on a power of attorney executed between the same parties in respect of the same property, then the stamp duty under this article shall be one hundred rupees.
- (gb) if relating to advertisement on radio, television, cinema, cable network, or any media other than newspaper; Subject to maximum of three lakh rupees, fifty paise for every hundred rupees or part thereof on the amount of consideration specified in such agreement.
- (h) if not otherwise provided for one hundred rupees.

**Exemption****Agreement or Memorandum of Agreement or its records,-**

- (a) for or relating to the purchase or sale of goods or merchandise exclusively, not being an agreement or memorandum of agreement chargeable under entry (d), entry (e), entry (f) or entry (g) of this article or NOTE or memorandum chargeable under article 40;
- (b) made in the form of tenders to the Central Government for or relating to any loan.

**AGREEMENT TO LEASE**

(See Lease No.30) ”.

(5) for article 6, the following shall be substituted, namely:—

**\*6. AGREEMENT OR MEMORANDUM OF AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN, PLEDGE OR HYPOTHECATION,**

that is to say any instrument evidencing an agreement or memorandum of 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), where such deposit 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) where the amount of loan or debt does not exceed Rs.10.00.00.000
- (ii) where it exceeds Rs.10.00.00.000;

Subject to maximum of one lakh rupees, twenty-five paise for every hundred rupees or part thereof.

Subject to maximum of three lakh rupees, fifty paise for every hundred rupees or part thereof.

- (b) if such loan or debt is repayable not more than three months from the date of such instrument; Half the duty payable under sub-clause (a).
- (2) the pawn, pledge or hypothecation of movable property, where such pawn, pledge or hypothecation 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-
- (i) where the amount of loan or debt does not exceed Rs.10,00,00,000 Subject to maximum of one lakh rupees, twenty-five paise for every hundred rupees or part thereof.
- (ii) where it exceeds Rs.10,00,00,000 Subject to maximum of three lakh rupees, fifty paise for every hundred rupees or part thereof.”
- (6) in article 9, in clause (b), for the words “Two hundred and fifty rupees”, the words “One hundred rupees” shall be substituted.
- (7) in article 10, for the words “Subject to a maximum of one hundred rupees, four rupees for every hundred rupees or part thereof”, the words “One hundred rupees” shall be substituted.
- (8) in article 11, for the words “Fifty rupees”, the words “One hundred rupees” shall be substituted.
- (9) in article 12, for the words “Subject to minimum of one thousand rupees and maximum of five lakhs rupees, fifteen paise for every hundred rupees or part thereof”, the words “Subject to maximum of five lakhs rupees, fifty paise for every hundred rupees or part thereof” shall be substituted.
- (10) in article 13, for the portion beginning with the words “The same duty” and ending with the words “forty rupees”, the words “One hundred rupees” shall be substituted.
- (11) for article 14, the following shall be substituted:—
- “14. BOND as defined by section 2(c) not being a debenture and not being otherwise provided for by this Act, or by the Gujarat Court-fees Act, 2004, if the amount or value secured by the bond-
- (i) does not exceed Rs.10,00,00,000 Subject to maximum of one lakh rupees, twenty-five paise for every hundred rupees or part thereof.

(ii) where it exceeds Rs.10.00.00.000

Subject to maximum of three lakh rupees, fifty paise for every hundred rupees or part thereof.

See Administration Bond (No.2), Bottomry Bond (No.15), Customs Bond or Excise Bond (No.23), Indemnity Bond (No.29), Respondentia Bond (No.50), Security Bond (No.51).

### Exemption

Bond, when executed 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.”,

- (12) in article 16, for the words “Fifty rupees”, the words “One hundred rupees” shall be substituted.
- (13) in article 18, for the words “Two rupees”, the words “One rupee for every one thousand rupees or part thereof of the value of the share, scrip or stock” shall be substituted.
- (14) in article 20.-
- (a) in clause (a), for the words “Six rupees”, the words “Four rupees and twenty-five paise” shall be substituted.
- (b) in clause (b), for the words “Six rupees”, the words “Four rupees and twenty-five paise” shall be substituted.
- (c) in clause (d), in entries (i) and (ii), for the figures and word “0.75 per cent.”, the figure and word “1 per cent.” shall be substituted.
- (15) in article 21, for the words “Twenty rupees”, the words “One hundred rupees” shall be substituted.
- (16) in article 22, for the words “The same duty as is payable on the original subject to a maximum of fifty rupees”, the words “One hundred rupees”, shall be substituted.
- (17) in article 23, for the words “Subject to a maximum of one hundred rupees, four rupees for every Rs.100 or part thereof of the amount of bond”, the words “One hundred rupees” shall be substituted.

(18) in article 24.-

(a) for the words "such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein when such goods exceed in value twenty rupees", the words "when such goods exceed in value one hundred rupees" shall be substituted;

(b) for the words "Twenty rupees", the words "One rupee for every one thousand rupees or part thereof" shall be substituted,

(19) in article 25, for the words "Five hundred rupees", the words "One hundred rupees" shall be substituted.

(20) in article 27,-

(a) in clause (b),—

(i) in entry (i), for the words "Six rupees", the words "Four rupees and twenty-five paise" shall be substituted;

(ii) in entry (ii), for the words "Subject to maximum of two lakhs rupees, two rupees for every hundred rupees or part thereof, for the amount of the further charge secured by such instrument", the following shall be substituted, namely:—

"(a) where the amount of further charge secured by such instrument does not exceed Rs.10,00,00,000/-, subject to maximum of one lakh rupees, twenty-five paise for every hundred rupees or part thereof;

(b) where the amount of further charge secured by such instrument exceeds Rs.10,00,00,000/-, subject to maximum of three lakh rupees, fifty paise for every hundred rupees or part thereof.";

(b) clause (c) shall be deleted.

(21) in article 29, for the words "Subject to maximum of one hundred rupees, six rupees for every Rs. 100 or part thereof of the amount secured", the words "One hundred rupees" shall be substituted.

(22) in article 30, in clause (a), in entry (ii), for the words "Three rupees", the words "Two rupees" shall be substituted.

(23) in article 31, for the words "Two rupees", the words "One rupee for every one thousand rupees or part thereof of the value of the shares" shall be substituted.



- (24) in article 32. for the words "Sixty rupees", the words "One hundred rupees" shall be substituted.
- (25) in article 33. for the words "Fifty rupees", the words "One hundred rupees" shall be substituted.
- (26) in article 34. for the words "Two hundred and fifty rupees". the words "One hundred rupees" shall be substituted.
- (27) in article 35. in clause (a). for the words "One thousand rupees", the words "One hundred rupees" shall be substituted;
- (28) in article 36.-

(a) for clause (b), the following shall be substituted, namely :-

- |   |   |
|---|---|
| “(b) when possession of the property or any part of the property comprised in such deed is not given or not agreed to be given. | The same duty as is leviable under article 6(1)(a).”; |
|---|---|

(b) Explanation II shall be deleted.

- (29) in article 37. in clause (a). for the words "Twenty-five paise". the words "Fifty paise" shall be substituted.
- (30) for article 39. the following shall be substituted, namely:-

“39. NOTE OR MEMORANDUM. sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal—

(a) of cotton including cotton pods or *Kapas* (Unginned Cotton).

One rupee for every ten thousand rupees or part thereof of the value of cotton at the time of its purchase or, as the case may be, sale.

(b) of bullion or specie.

One rupee for every ten thousand rupees or part thereof of the value of silver, gold or, as the case may be, sovereigns at the time of purchase or, as the case may be, sale.

(c) of oil-seeds.

One rupee for every ten thousand rupees or part thereof of the value of the oil seeds at the time of its purchase or, as the case may be, sale.

- |  |  |
|--|--|
| (d) of any kind of yarn,<br>non-mineral oils or spices.  | One rupee for every ten thousand rupees or part thereof of the value of such yarn, ground-nut oil, other non-mineral oil or spices at the time of its purchase or, as the case may be, sale. |
| (e) of any other goods exceeding twenty rupees in value.   | Nil  |
| (f) of any share, scrip, stock, bond, debenture stock or other marketable security of a like nature exceeding twenty rupees in value not being a Government Security | One rupee for every ten thousand rupees or part thereof of the value of the security at the time of its purchase or, as the case may be, sale.   |
| (g) of a Government security.  | One hundred rupees.”,  |
- (31) in article 41, for the words “Twenty rupees”, the words “One hundred rupees” shall be substituted.
- (32) in article 42, in clause (a), for the words “One rupee”, the words “Five rupees” shall be substituted.
- (33) in article 43, in the proviso, in clauses (a) and (c), for the words “ten rupees”, the words “one hundred rupees” shall be substituted.
- (34) in article 44.—
- (a) in clause (1), for the words “Subject to minimum of five hundred rupees and maximum of five thousand rupees, one rupee for every hundred rupees or part thereof of the amount of the capital of partnership”, the words “Subject to maximum of ten thousand rupees, one rupee for every hundred rupees or part thereof of the amount of the capital of partnership” shall be substituted;
- (b) in clause (2), in sub-clause (b), for the words “Two hundred rupees”, the words “One hundred rupees” shall be substituted;
- (c) in clause (3), in sub-clause (b), for the words “Two hundred rupees”, the words “One hundred rupees” shall be substituted.
- (35) in article 46, for the words “Twenty rupees”, the words “One hundred rupees” shall be substituted.
- (36) in article 47, for the words “Twenty rupees”, the words “One hundred rupees” shall be substituted.
- (37) in article 48, for the portion beginning with the words “Subject to a maximum” and ending with the words “for which the property was mortgaged”, the words “One hundred rupees” shall be substituted.

- (38) in article 49, for the portion beginning with the words "Subject to a maximum" and ending with the words "value of the claim", the words "One hundred rupees" shall be substituted.
- (39) in article 51, for the words, letters and figures "Subject to a maximum of sixty rupees, six rupees for every Rs.100 or part thereof of the amount secured", the words "One hundred rupees" shall be substituted.
- (40) in article 52,—
- (a) under the heading "A- Instrument of (including a deed of dower)-", in the first proviso, for the words "ten rupees", the words "one hundred rupees" shall be substituted;
  - (b) under the heading "B- Revocation of -", in entries (i) and (ii), for the words "twenty rupees", the words "one hundred rupees" shall be substituted.
- (41) article 54 shall be deleted.
- (42) in article 55, for the words "Subject to a maximum of one hundred rupees, the duty with which such lease is chargeable", the words "One hundred rupees" shall be substituted.
- (43) in article 56,—
- (a) in clause (b), for the portion beginning with the words "The same duty" and ending with the words "a maximum of fifty rupees", the words "One hundred rupees" shall be substituted;
  - (b) in clause (c), for the words "Fifty rupees", the words "One hundred rupees" shall be substituted;
  - (c) in clause (d), for the portion beginning with the words "The same duty" and ending with the words "a maximum of fifty rupees", the words "One hundred rupees" shall be substituted.
- (44) in article 58.—
- (a) in clause A, for the portion beginning with the words "The same duty" and ending with the words "not exceeding one hundred rupees", the words "One hundred rupees" shall be substituted;
  - (b) in clause B, for the portion beginning with the words "The same duty" and ending with the words "not exceeding fifty rupees", the words "One hundred rupees" shall be substituted.
- (45) article 59 shall be deleted.



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# The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVIII] FRIDAY, MARCH 30, 2007/CAITRA 9, 1929

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

## PART IV

Acts of the Gujarat Legislature and Ordinances promulgated  
and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 30<sup>th</sup> March, 2007 is hereby published for general information.

H. D. VYAS,

Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

### GUJARAT ACT NO. 7 OF 2007.

(First published, after having received the assent of the Governor in the "*Gujarat Government Gazette*", on the 30<sup>th</sup> March, 2007).

### AN ACT

further to amend the Bombay Stamp Act, 1958.

It is hereby enacted in the Fifty-eighth Year of the Republic of India as follows :-

1. (1) This Act may be called the Bombay Stamp (Gujarat Amendment) Act, 2007.

Short title and commencement.

(2) It shall come into force on the 1<sup>st</sup> April, 2007.

Amendment of 2.  
Schedule I to  
Bom. LX of  
1958.

In the Bombay Stamp Act, 1958, in Schedule I, -

Bom. LX of  
1958.

- (1) in article 20, -
  - (a) in clause (a), for the words "Four rupees and twenty-five paise", the words "Three rupees and fifty paise" shall be substituted;
  - (b) in clause (b), for the words "Four rupees and twenty-five paise", the words "Three rupees and fifty paise" shall be substituted.
- (2) in article 27, in clause (b), in entry (i), for the words "Four rupees and twenty-five paise", the words "Three rupees and fifty paise" shall be substituted.



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# The Gujarat Government Gazette

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

Vol. XLVIII] FRIDAY, MARCH 30, 2007/CAITRA 9, 1929

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

## PART IV

Acts of the Gujarat Legislature and Ordinances promulgated  
and Regulations made by the Governor.

The Following Act of the Gujarat Legislature, having been assented to by the Governor on the 30th March, 2007 is hereby published for general information.

H. D. VYAS,

Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

### GUJARAT ACT NO. 11 OF 2007.

(First published, after having received the assent of the Governor in the "*Gujarat Government Gazette*", on the 30th March, 2007).

#### AN ACT

further to amend the Bombay Stamp Act, 1958.

It is hereby enacted in the Fifty-eighth Year of the Republic of India as follows :-

1. (1) This Act may be called the Bombay Stamp (Gujarat Second Amendment) Act, 2007. Short title and commencement.

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

Amendment of  
section 2 of Bom.  
LX 1958.

2. In the Bombay Stamp Act, 1958 (hereinafter referred to as "the principal Act"), in section 2,-

(1) in clause (i), the following Explanation shall be added, namely:-

*"Explanation.-* The terms "signed" and "signature" also include attribution of electronic record as provided in section 11 of the Information Technology Act, 2000."  
21 of 2000.

(2) in clause (ja), the following Explanation shall be added, namely:-

*"Explanation.-* Where any plant and machinery of a factory transferred or sold with the intention of running the said factory, such transaction shall be deemed to be a transaction of the immovable property.";

(3) in clause (k), after entry (iii), the following entry shall be added, namely :-

"(iv) receipted chalan or the certificate issued under e-stamping system or any other system as may be prescribed by rules.";

(4) in clause (l), the following Explanation shall be added, namely:-

*"Explanation.-* The term "document" also includes any electronic record as defined in clause (t) of sub-section (l) of section 2 of the Information Technology Act, 2000."  
21 of 2000.

Amendment of  
section 5 of Bom.  
LX 1958.

3. In the principal Act, in section 5, after the word "matters" occurring at two places, the words "or distinct transactions" shall be inserted.

Amendment of  
section 9 of Bom.  
LX 1958.

4. In the principal Act, in section 9, in clause (b), the words "or any instrument chargeable with duty under Schedule I" shall be added at the end.

Amendment of  
section 10 of  
Bom. LX of  
1958.

5. In the principal Act, in section 10, in sub-section (2B), in clause (iii), the words "and for other systems specified in entry (iv) of clause (k) of section 2" shall be added at the end.

Deletion of  
section 32B of  
Bom. LX of  
1958.

6. In the principal Act, section 32B shall be deleted.

7. In the principal Act, after section 46, the following section shall be inserted, namely:-

Insertion of  
new section  
46A in Bom.  
LX of 1958.

74 of 1952.

"46A. (1) The Collector may, for the purpose of this Act, require any trading member of any stock exchange or an association as defined in clause (a) of section 2 of the Forward Contract (Regulation) Act, 1952 or any organization, institute, company or association or any person liable to pay duty under any Article of Schedule I, to submit a statement or return or to furnish any information in respect of any transaction within such period as may be prescribed by rules.

Furnishing of  
statement, return  
and information.

(2) Where any trading member, organization, institute, company, association or any person fails to submit a statement or return or information as required under sub-section (1) within the prescribed time, the Collector may, without prejudice to any other action which is liable to be taken against such person under any other provisions of this Act, after giving an opportunity of being heard, impose on such person a penalty of a sum not exceeding rupees five thousand for such default."

8. In the principal Act, in section 53, in sub-section (1), -

Amendment of  
section 53 of  
Bom. LX of  
1958.

(1) the words, figures and bracket, "except sub-section (3) of section 32A" shall be deleted;

(2) the second proviso thereto shall be deleted.

9. In the principal Act, in Schedule I,-

Amendment of  
Schedule I to  
Bom. LX of  
1958.

(1) in Article 39, after clause (g), following Explanation shall be inserted, namely :-

74 of 1952.

"*Explanation.*- The record of transaction (electronic or otherwise) effected by the firm for itself or by a proprietor for himself, who is a trading member through stock exchange or an association as defined in clause (a) of section 2, of the Forward Contract (Regulation ) Act, 1952, shall deemed to be a note or memorandum for the purpose of this Article.";

(2) after Article 48, the following Article shall be inserted, namely :-

"48A. RECORD OF TRANSACTION (electronic or otherwise) effected by a trading member through a stock exchange or the association,-



- |     |  |   |
|-----|--|---|
| (a) | if relating to sale and purchase of Government securities  | One hundred rupees  |
| (b) | if relating to purchase or sale of securities, other than those falling under item (a) above,-   |   |
|     | (i) in case of delivery.   | one rupee for every ten thousand rupees or part thereof.    |
|     | (ii) in case of non-delivery   | twenty paise for every ten thousand rupees or part thereof. |
| (c) | if relating to futures and options trading   | twenty paise for every ten thousand rupees or part thereof. |
| (d) | if relating to forward contracts of commodities described in clauses (a) to (d) of Article 39, traded through an association or otherwise. | one rupee for every one lakh rupees or part thereof.        |

*Explanation I.*- No duty shall be chargeable under this article on agreement or its record or note or memorandum, if proper duty is paid under article 5 or 39, as the case may be.

*Explanation II.*- For the purpose of clause (b), securities shall have the same meaning as defined under the Securities Contract (Regulation) Act, 1956.” <sup>42 of 1956.</sup>

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