



The Indian Stamp (The Uttar Pradesh Sanshodhan) Adhiniyam, 1970
Act 10 of 1971

Keyword(s):

Instrument of Partition, Treasury, Central Act Amendment

Amendments appended: 20 of 1974, 49 of 1975, 19 of 1982, 32 of 1985, 23 of 1988, 22 of 1990, 11 of 1992, 22 of 1998, 23 of 1998, 9 of 2001, 38 of 2001

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इण्डियन स्टाम्प (उत्तर प्रदेश संशोधन) अधिनियम 1970 (उत्तर प्रदेश अधिनियम संख्या 10, 1971)

(उत्तर प्रदेश विधान सभा ने दिनांक 10 दिसम्बर, 1970 ई० तथा उत्तर प्रदेश विधान परिषद् ने दिनांक 17 दिसम्बर, 1970 ई० की बैठक में स्वीकृत किया।)

(‘भारत का संविधान’ के अनुच्छेद 201 के अन्तर्गत राष्ट्रपति ने दिनांक 15 जनवरी, 1971 ई० को स्वीकृति प्रदान की तथा उत्तर प्रदेशीय सरकारी असाधारण गजट में दिनांक 18 जनवरी, 1971 ई० को प्रकाशित हुआ।)

उत्तर प्रदेश में अपनी प्रवृत्ति के संबंध में इण्डियन स्टाम्प ऐक्ट, 1899 में, अग्रेतर संशोधन करने के लिये

अधिनियम

भारत गणराज्य के इक्कीसवें वर्ष में निम्नलिखित अधिनियम बनाया जाता है :—

1—(1) यह अधिनियम इण्डियन स्टाम्प (उत्तर प्रदेश संशोधन) अधिनियम, 1970 कहलायेगा।

(2) इस का प्रसार संपूर्ण उत्तर प्रदेश में होगा।

2—उत्तर प्रदेश में अपनी प्रवृत्ति के संबंध में यथासंशोधित इण्डियन स्टाम्प ऐक्ट, 1899, जिसे प्रागे मूल अधिनियम कहा गया है, की धारा 11 में, खण्ड (सी) के स्थान पर निम्नलिखित खण्ड रख दिया जाय, अर्थात्—

“(सी) एडवोकेट्स ऐक्ट, 1961 की धारा 22 के अधीन उत्तर प्रदेश की स्टेट बार काउन्सिल द्वारा जारी किया गया भर्ती का प्रमाण-पत्र;”

3—मूल अधिनियम की अनुसूची 1-बी में,

(1) अनुच्छेद 17 के पश्चात् निम्नलिखित अनुच्छेद बढ़ा दिए जाय, अर्थात्—

“17-ए—एडवोकेट्स ऐक्ट, 1961 की धारा 22 के अधीन उत्तर प्रदेश की स्टेट बार काउन्सिल द्वारा जारी किया गया भर्ती का प्रमाण-पत्र।
दो सौ पचास रुपये

17-बी—नोटरीज ऐक्ट, 1952 की धारा 5 की उपधारा (1) के अधीन नोटरी के रूप में प्रैक्टिस करने का प्रमाण-पत्र, या उक्त धारा की उपधारा (2) के अधीन ऐसे प्रमाण-पत्र के नवीकरण का पृष्ठांकन।”

(2) अनुच्छेद 30 निकाल दिया जाय।

4—उत्तर प्रदेश कर तथा शुल्क विधि (संशोधन) अध्यादेश, 1970 के अध्याय 7 को एतद्द्वारा निरस्त किया जाता है।

संक्षिप्त नाम तथा प्रसार

1899 का ऐक्ट 2 की धारा 11 का संशोधन

उत्तर प्रदेश अध्यादेश संख्या 14, 1970 के अध्याय 7 का निरसन

(उद्देश्य और कारणों के विवरण के लिए कृपया दिनांक 6 जुलाई, 1970 ई० का सरकारी असाधारण गजट देखिये।)

Price 05 Paise

विधान पुस्तकालय
(राजकीय प्रकाशन)
उत्तर प्रदेश, लखनऊ

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C/O 3

THE INDIAN STAMP (UTTAR PRADESH AMENDMENT) ACT, 1974
[U. P. ACT No. 20 OF 1974]

[*Authoritative English Text of the Indian Stamp (Uttar Pradesh
Sanshodhan) Adhiniyam, 1974]

AN
ACT

4 II of 899. further to amend the Indian Stamp Act, 1899, in its application to Uttar Pradesh.

IT IS HEREBY enacted in the Twenty-fifth Year of the Republic of India as follows:—

1. (1) This Act may be called the Indian Stamp (Uttar Pradesh Amendment) Act, 1974.

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

(3) It shall be deemed to have come into force on May 25, 1974.

2. In section 2 of the Indian Stamp Act, 1899, hereinafter referred to as the principal Act, for clause (15), the following clause shall be substituted, namely:—

“(15) ‘instrument of partition’ means any instrument whereby co-owners of any property divide or agree to divide such property in severalty, and also includes—

(i) a final order for effecting a partition passed by any revenue authority or any civil court;

Short title, extent
and commence-
ment.

Amendment of
section 2 of Act
II of 1899.

*[For Statement of Objects and Reasons, please see *Uttar Pradesh Gazette Extraordinary* dated June 12, 1974.]

(Passed in Hindi by the Uttar Pradesh Legislative Assembly on June 12, 1974, and by the Uttar Pradesh Legislative Council on June 21, 1974.)

(Received the assent of the Governor on July 21, 1974 under Article 201 of the Constitu-
tion of India and was published in the *Uttar Pradesh Gazette Extraordinary*, dated July 22,

- (ii) an award by an arbitrator directing a partition ; and
 (iii) when any partition is effected without executing any such instrument, any instrument or instruments signed by the co-owners and recording, whether by way of declaration of such partition or otherwise, the terms of such partition amongst the co-owners ;”

Amendment of section 4.

3. In section 4 of the principal Act, for the existing sub-section (1), the following sub-section shall be substituted, namely:—

“(1) Where, in the case of any sale, mortgage or settlement, several instruments are employed for completing the transaction, the principal instrument only shall be chargeable with the duty prescribed in Schedule I-B for the conveyance, mortgage or settlement, and each of the other instruments shall be chargeable with a duty of five rupees instead of the duty (if any) prescribed for it in that Schedule.”

Insertion of a new section 10-A.

4. After section 10 of the principal Act, the following section shall be inserted, namely:—

“10-A (1) Notwithstanding anything contained in section 10, where the Collector is satisfied that there is temporary shortage of stamps in the district or that stamps of required denominations are not available, he may permit duty to be paid in cash and authorise the officer-in-charge of the treasury on production of a challan evidencing payment of duty in the Government treasury or sub-treasury, to certify by endorsement on the instrument or instruments the amount of duty so paid in cash.

(2) An endorsement made on any instrument under sub-section (1) shall have the same effect as if the duty of an amount equal to the amount stated in the endorsement has been paid in respect thereof and such payment has been indicated on such instrument by means of stamps in accordance with the requirement of section 10.”

Amendment of section 47-A.

5. In section 47-A, in sub-section (4), for the words “two years”, the words “four years” shall be substituted and be deemed always to have been substituted.

Amendment of schedule I-B.

6. In Schedule I-B of the principal Act—

(1) for the existing entry in Column 2 against Article 3, the following entry shall be substituted, namely:—

“Fifty rupees”,

(2) for the existing entry in Column 2 against clause (a) of Article 4, the following entry shall be substituted, namely:—

“Two rupees”,

(3) for the existing entry in Column 2 against clause (c) of Article 5, the following entry shall be substituted, namely:—

“Five rupees”,

(4) for the existing table of rates below sub-clause (a) of clause (2) of Article 6, the following table shall be substituted, namely:—

Description of instrument	Proper stamp duty	
	Rs.	P.
When the amount of the loan or debt does not exceed Rs. 200	1	00
When it exceeds Rs. 200 but does not exceed Rs. 400	2	00
When it exceeds Rs. 400 but does not exceed Rs. 600	3	00
When it exceeds Rs. 600 but does not exceed Rs. 800	4	00
When it exceeds Rs. 800 but does not exceed Rs. 1,000	5	00
When it exceeds Rs. 1,000 but does not exceed Rs. 1,200	6	00
When it exceeds Rs. 1,200 but does not exceed Rs. 1,600	8	00
When it exceeds Rs. 1,600 but does not exceed Rs. 2,500	12	50
When it exceeds Rs. 2,500 but does not exceed Rs. 5,000	25	00
When it exceeds Rs. 5,000 but does not exceed Rs. 7,500	37	50
When it exceeds Rs. 7,500 but does not exceed Rs. 10,000	50	00
When it exceeds Rs. 10,000 but does not exceed Rs. 15,000	75	00
When it exceeds Rs. 15,000 but does not exceed Rs. 20,000	100	00
When it exceeds Rs. 20,000 but does not exceed Rs. 25,000	125	00
When it exceeds Rs. 25,000 but does not exceed Rs. 30,000	150	00
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000	50	00

(5) for the existing entry in Column 2 against clause (b) of Article 8, the following entry shall be substituted, namely:—

“Thirty-seven rupees and fifty paise”,

(6) for the existing entry in Column 2 against Article 10, the following entry shall be substituted, namely:—

“Two hundred and twenty-five rupees”,

(7) for the existing entry in Column 2 against clause (c) of Article 12, the following entry shall be substituted, namely:—

“Thirty-seven rupees and fifty paise”,

(8) for the existing table of rates below Article 15, the following table shall be substituted, namely:—

Description of instrument	Proper stamp duty
Where the amount or value secured does not exceed Rs. 10	Forty-five paise.
Where it exceeds Rs. 10 but does not exceed Rs. 50	One rupee.
Where it exceeds Rs. 50 but does not exceed Rs. 100	Three rupees and seventy-five paise.
Where it exceeds Rs. 100 but does not exceed Rs. 200	Seven rupees and fifty paise.
Where it exceeds Rs. 200 but does not exceed Rs. 300	Eleven rupees and twenty-five paise.
Where it exceeds Rs. 300 but does not exceed Rs. 400	Fifteen rupees.
Where it exceeds Rs. 400 but does not exceed Rs. 500	Eighteen rupees and seventy-five paise.
Where it exceeds Rs. 500 but does not exceed Rs. 600	Twenty-two rupees and fifty paise.
Where it exceeds Rs. 600 but does not exceed Rs. 700	Twenty-six rupees and twenty-five paise.
Where it exceeds Rs. 700 but does not exceed Rs. 800	Thirty rupees.
Where it exceeds Rs. 800 but does not exceed Rs. 900	Thirty-three rupees and seventy-five paise.
Where it exceeds Rs. 900 but does not exceed Rs. 1,000	Thirty-seven rupees and fifty paise.
and for every Rs. 500 or part thereof in excess of Rs. 1,000	Eighteen rupees and seventy-five paise.

(9) for the existing table of rates below Article 23, the following table shall be substituted, namely:—

Description of instrument	Proper stamp duty	
	Rs.	P.
Where the amount or value of the consideration of such conveyance as set forth therein or the market value of the property which is the subject of such conveyance, whichever is greater, does not exceed Rs.50	...	2 00
Where it exceeds Rs. 50 but does not exceed Rs. 100	...	7 50
Where it exceeds Rs. 100 but does not exceed Rs. 200	...	15 00
Where it exceeds Rs. 200 but does not exceed Rs. 300	...	22 50
Where it exceeds Rs. 300 but does not exceed Rs. 400	...	30 00
Where it exceeds Rs. 400 but does not exceed Rs. 500	...	37 50
Where it exceeds Rs. 500 but does not exceed Rs. 600	...	45 00
Where it exceeds Rs. 600 but does not exceed Rs. 700	...	52 50
Where it exceeds Rs. 700 but does not exceed Rs. 800	...	60 00
Where it exceeds Rs. 800 but does not exceed Rs. 900	...	67 50
Where it exceeds Rs. 900 but does not exceed Rs. 1,000	...	75 00
and for every Rs. 500 or part thereof in excess of Rs. 1,000	...	37 50

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(10) for the existing entry in Column 2 against clause (ii) of Article 24 the following entry shall be *substituted*, namely:—

“Three rupees, when the copy or extract is of an agricultural lease or of a mortgage-deed or sale-deed of agricultural land and the value of the subject-matter of the original does not exceed one thousand rupees; in any other case, five rupees.”

(11) for the existing clause (a) in Column 1 of Article 25, the following clause shall be *substituted*, namely:—

“(a) if the duty with which the original instrument is chargeable does not exceed five rupees;”,

(12) for the existing entry in Column 2 against clause (b) of Article 25, the following entry shall be *substituted*, namely:—

“Five rupees”,

(13) for the existing clause (a) in Column 1 of Article 34-A, the following clause shall be *substituted*, namely:—

“(a) if the duty with which the original instrument is chargeable does not exceed ten rupees;”

(14) for the existing entry in Column 2 against clause (b) of Article 34-A, the following shall be *substituted*, namely:—

“Five rupees”,

(15) for the proviso below the existing entry in Column 2 against clause (c) of Article 35, the following proviso shall be *substituted*, namely:—

“Provided that in any case when an agreement to lease is stamped with the *ad valorem* stamp required for lease, and a lease in pursuance of such agreement is subsequently executed the duty on such lease shall not exceed five rupees.”

(16) for the existing entry in Column 2 against clause (a) of Article 39, the following entry shall be *substituted*, namely:—

“One hundred rupees”.

(17) for the existing entry in Column 2 against clause (b) of Article 39, the following entry shall be *substituted*, namely:—

“Three hundred and twenty-five rupees”.

(18) in Article 45, in Column 2, for the existing clause (a) of the proviso, the following clause shall be *substituted*, namely:—

“(a) when an instrument 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 or upon the instrument recording, by way of declaration or otherwise, the terms of such partition shall be reduced by the amount of duty paid in respect of the first instrument but shall not be less than five rupees;”

(19) for the existing clause (c) in Column 2 of Article 45, the following clause shall be *substituted*, namely:—

“(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 any instrument of partition, and an instrument of partition, in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed five rupees.”

(20) for the existing entry in Column 2 against item “A”, sub-item (b) of Article 46, the following entry shall be *substituted*, namely:—

“One hundred and fifty rupees.”,

(21) for the existing entry in Column 2 against item “B” of Article 46, the following entry shall be *substituted*, namely:—

“Fifty rupees and fifty paise.”

(22) for the existing table of rates under Article 48, the following table shall be substituted, namely:—

Description of instrument	Proper stamp duty
(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;	Two rupees and fifty paise.
(b) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a);	Five rupees.
(c) when authorising not more than five persons to act jointly and severally in more than one transaction or generally;	Twenty rupees.
(d) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;	Forty rupees.
(e) when given for consideration and authorising the attorney to sell any immovable property;	The same duty as a conveyance (no. 23) of the consideration.
(f) in any other case	Five rupees for each person authorised

विधान पुस्तकालय
(राजकीय प्रकाशन)
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(23) for the existing entry in Column 2 against clause (b) of Article 54, the following entry shall be substituted, namely:—

“Seventy-five rupees.”,

(24) for the existing clause (a) below Article 55, the following clause shall be substituted, namely:—

“(a) if the amount or value of the claim does not exceed Rs. 2,500;”

(25) for the existing entry in Column 2 against clause (b) of Article 55, the following entry shall be substituted, namely:—

“One hundred rupees.”,

(26) for the existing entry in Column 2 against clause (b) of Article 57, the following entry shall be substituted, namely:—

“Thirty-seven rupees and seventy-five paise.”,

(27) for the existing proviso in Column 2 against Article 58, the following proviso shall be substituted, namely:—

“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 five rupees.”,

(28) for the existing clause (a) in Column 1 of Article 61, the following clause shall be substituted, namely:—

“(a) when the duty with which the lease is chargeable does not exceed thirty-seven rupees and seventy-five paise.”

(29) for the existing entry in Column 2 against clause (b) of Article 61, the following entry shall be substituted, namely:—

“Thirty-seven rupees and seventy-five paise.”,

(30) for the existing item (i) of clause (c) in Column 1 of Article 62, the following item shall be substituted, namely:—

“(i) if the duty on such bond, mortgage-deed or policy does not exceed thirty-seven rupees and seventy-five paise.”

(31) for the existing entry in Column 2 against item (ii) below clause (c) of Article 62, the following entry shall be *substituted*, namely:—

“Thirty-seven rupees and seventy-five paise :

Provided that, if by any one instrument the interest secured by several bonds, mortgage-deeds or policies of insurance is transferred the duty payable in respect of such instrument shall be the aggregate of the duties which would have been payable if separate instruments of transfer were executed in respect of each such bond, mortgage-deed or policy of insurance.”

(32) for the existing entry in Column 2 against item “B” of Article 64, the following entry shall be *substituted*, namely:—

“The same duty as a Bond (no. 15) for a sum equal to the amount or value of the property concerned but not exceeding seventy-five rupees.”.

Repeal.

7. The Indian Stamp (Uttar Pradesh Amendment) Ordinance, 1974 is hereby repealed.

U.P. Ordinance no. 12 of 1974.

THE INDIAN STAMP (UTTAR PRADESH AMENDMENT) ACT, 1975
(U. P. ACT NO. 49 OF 1975)

*[Authoritative English Text of the *Bhartiya Stamp (Uttar Pradesh Sanshodhan)*
Adhiniyam, 1975]

AN
ACT

*further to amend the Indian Stamp Act, 1899, in its application
to Uttar Pradesh*

IT IS HEREBY enacted in the Twenty-sixth Year of the Republic of India
as follows :—

1. (1) This Act may be called the Indian Stamp (Uttar Pradesh Amend-
ment) Act, 1975.

Short title, extent
and commence-
ment.

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

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

2. In section 2 of the Indian Stamp Act, 1899, as amended in its applica-
tion to Uttar Pradesh (hereinafter referred to as the principal Act), *after*
clause (26-A), the following clause shall be *inserted*, namely :—

Amendment of
section 2 of
Act II of 1899.

“27. ‘Quarter’ means a quarter of the financial year.”

*[For Statement of Objects and Reasons, please see *Uttar Pradesh Gazette (Extra-ordinary)*, dated August 9, 1975].

(Passed in Hindi by the Uttar Pradesh Legislative Assembly on August 6, 1975 and by the
Uttar Pradesh Legislative Council on August 8, 1975).

(Received the Assent of the President on September 22, 1975, under Article 201 of the
Constitution of India and was published in the *Uttar Pradesh Gazette (Extraordinary)*, dated
September 27, 1975).

PRICE 15 PAISE

Amendment of section 6-A. 3. In section 6-A of the principal Act, after sub-section (1), the following sub-section shall be inserted, namely :—

“6-A. Where any instrument is registered in any part of India other than Uttar Pradesh and instrument relates, wholly or partly to any property situate in Uttar Pradesh, the copy of such instrument shall, when received in Uttar Pradesh, be liable to be charged with the difference of stamp duty as for original under section 19-A to the extent of and in proportion to the consideration or value of property situated in Uttar Pradesh, and the party liable to pay stamp duty on the original instrument shall upon receipt of notice from registering officer pay the difference in the duty within the time allowed.”

Insertion of section 11-A.

4. After section 11 of the principal Act, the following section shall be inserted, namely :—

“1-A. (1) Notwithstanding anything contained in section 11, the Payment of stamp duty due under Article 25-A of Schedule I-B on duty in cash on a counterpart or duplicate (including counterfoil or such memos on carbon copy) of a bill or cash memo may be paid either by means of stamps on the date of issue of such instruments, or in cash once in every quarter, for all such instruments issued in the previous quarter, into the treasury or sub-treasury under such head as the State Government may by general or special order direct.

(2) The treasury challan prepared for deposit of duty in cash shall be accompanied by such statement and shall be preserved for the purpose of verification for such period and proper account thereof shall be maintained in such form as the State Government may by general or special order direct.”

Amendment of section 33.

5. In section 33 of the principal Act, after sub-section (2), the following sub-sections shall be inserted, namely :—

“(3) Where deficiency in stamp duty paid is noticed from the copy of any instrument, the Collector may *suo motu* or on a reference from any court or from the Chief Inspector of Stamps, Uttar Pradesh or any Officer of the Stamp Department, Board of Revenue, call for the original instrument for the purpose of satisfying himself as to the adequacy of the duty paid thereon, and the instrument so produced before the Collector shall be deemed to have been produced or come in the performance of his functions.

(4) In case the instrument is not produced within the period specified by the Collector, he may require payment of deficit stamp duty, if any, together with penalty under section 40 on the copy of the instrument :

Provided that no action under sub-section (3) or sub-section (4) shall be taken after a period of four years from the date of execution of the instrument.”

Amendment of section 47-A.

6. In section 47-A of the principal Act—

(a) in sub-section (1) for the words, “is less than that determined in accordance with any rules made under this Act”, the words, “is less than even the minimum value determined in accordance with any rules made under this Act” shall be substituted,

(b) in sub-section (4), for the words, “or on a reference from Chief Inspector of Stamps, Uttar Pradesh” the words, “or on a reference from any court or from the Chief Inspector of Stamps, Uttar Pradesh or any officer of the Stamp Department of the Board of Revenue” shall be substituted.

Amendment of section 48.

7. For section 48 of the principal Act, the following section shall be substituted, namely :—

“48. All duties, penalties and other sums required to be paid under this Act may be recovered by the Collector by distress and sale of the movable property of the person from whom the same are due or by any other process for the time being in force for the recovery of arrears of land revenue.”

8. After section 64 of the principal Act, the following sections shall be inserted, namely :—

In
new sections 64-A
and 64-B.

“64-A. Any person who either refuses or neglects to stamp a counter-
penalty for omis- part or duplicate (including counterfoil or carbon
sion to comply copy) of any bill or cash memo on the date of its
with sections 11-A issue in accordance with Article 25-A of Schedule 1-B or
and Article 25-A fails to pay the duty in cash in accordance with section
of Schedule 1-B. 11-A or where the same is paid in cash, fails to main-
tain a proper account thereof in accordance with sub-section (2) of
section 11-A, shall for every such offence be punishable with fine which
may extend to five hundred rupees.

64-B. (1) Where any person liable to pay duty under this Act is
convicted of an offence under section 62 or 64, in
Recovery of amount of deficit stamp respect of any instrument (not being an instrument
specified in Entry 91 of List I in the Seventh Schedule
to the Constitution), the Magistrate shall in addition
to any punishment which may be imposed for such offence, direct
recovery of the amount of duty and penalty, if any, due under this Act
from such person in respect of that instrument, and such amount shall
also be recoverable as if it were a fine imposed by the Magistrate.

(2) Upon such recovery the Collector shall thereupon certify by
endorsement on the instrument that proper duty or penalty, as the
case may be, has been levied in respect thereof.”

No. 1299(2)/XVII V-1—120-1981

Dated Lucknow April 26, 1982

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the *Bhartiya Stamp (Uttar Pradesh Sanshodhan) Adhiniyam, 1982 (Uttar Pradesh Adhiniyam Sankhya 19 of 1982)*, as passed by the Uttar Pradesh Legislature and assented to by the President on April 20, 1982:

THE INDIAN STAMP (UTTAR PRADESH AMENDMENT) ACT, 1982.

(U. P. ACT NO. 19 OF 1982)

[As passed by the Uttar Pradesh Legislature]

AN

ACT

further to amend the Indian Stamp Act, 1899, in its application to Uttar Pradesh

IT IS HEREBY enacted in the Thirty-third Year of the Republic of India as follows :

Short title, extent
and commencement.

1. (1) This Act may be called the Indian Stamp (Uttar Pradesh Amendment) Act, 1982.

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

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

2. In Schedule I-B to the Indian Stamp Act, 1899, hereinafter referred to as the said Schedule, in Article 1, in the second column for the existing entry the following entry shall be substituted, namely:—

Amendment of Article 1 of Schedule I-B to Act no.2 of 1899.

“Fifty Paise.”

3. In the said Schedule, in Article 2, in the second column, for the existing entry, the following entry shall be substituted, namely:—

Amendment of Article 2.

“Subject to a maximum of two hundred rupees, the same duty as on a Bond (No. 15).”

4. In the said Schedule, in Article 3, in the second column, for the words “Fifty rupees” the words “Seventy-five rupees” shall be substituted.

Amendment of Article 3.

5. In the said Schedule, in Article 4, in the second column, for the words, “Four rupees and fifty paise” the words “Five rupees” shall be substituted.

Amendment of Article 4.

6. In the said Schedule, in Article 5, in clause (c), in the second column, for the words “Five rupees” the words “Six rupees” shall be substituted.

Amendment of Article 5.

7. In the said Schedule, in Article 6, in clause (2), in sub-section (a), in the second column, for the figures set out in Column 1 below, the figures set out in Column 2 below, shall be substituted:—

Amendment of Article 6.

Column 1	Column 2
Rs. P.	Rs. P.
1.00	1.50
2.00	3.00
3.00	4.50
4.00	6.00
5.00	7.50
6.00	9.00
8.00	12.00
12.50	18.75
25.00	37.50
37.50	56.25
50.00	75.00
75.00	112.50
100.00	150.00
125.00	187.50
150.00	225.00
50.00	75.00

8. In the said Schedule, in Article 7:—

Amendment of Article 7.

(a) in clause (a), in the second column, for the existing entry the following entry shall be substituted, namely:—

“Fifty rupees”.

(b) in clause (b), in the second column, for the existing entry the following entry shall be substituted, namely:—

“One hundred rupees.”

9. In the said Schedule, in Article 10, in the second column, for the existing entry the following entry shall be substituted, namely:—

Amendment of Article 10.

“Three hundred rupees.”

10. In the said Schedule, in Article 11, in the second column, for the existing entry, the following entry shall be substituted, namely:—

Amendment of Article 11.

“Four hundred rupees.”

11. In the said Schedule, in Article 17, in the second column, for the existing entry, the following entry shall be substituted, namely:—

Amendment of Article 17.

“Twenty-five rupees.”

12. In the said Schedule, in Article 19, in the second column, for the existing entry the following entry shall be substituted, namely:—

Amendment of Article 19.

“Fifty paise”

- Amendment of Article 20. 13. In the said Schedule, in Article 20, in the second column, *for* the existing entry the following entry shall be *substituted*, namely:—
“Six rupees.”
- Amendment of Article 22. 14. In the said Schedule, in Article 22, in the second column, *for* the existing entry the following entry shall be *substituted*, namely:—
“Fifty rupees.”
- Amendment of Article 26. 15. In the said Schedule, in Article 26, in the second column, *for* the existing entry the following entry shall be *substituted*, namely:—
“Subject to a maximum of one hundred fifty rupees, the same duty as on a Bond (no. 15).”
- Amendment of Article 28. 16. In the said Schedule, in Article 28, in the second column, *for* the existing entry the following entry shall be *substituted*, namely:—
“Fifty paise.”
- Amendment of Article 29. 17. In the said Schedule, in Article 29, in the second column, *for* the existing entry the following entry shall be *substituted*, namely:—
“Twenty-five rupees.”
- Amendment of Article 34-A. 18. In the said Schedule, in Article 34-A, in the second column, *for* the words “Five rupees” the words “six rupees” shall be *substituted*.
- Amendment of Article 36. 19. In the said Schedule, in Article 36, in the second column, *for* the existing entry the following entry shall be *substituted*, namely:—
“Fifty paise.”
- Amendment of Article 39. 20. In the said Schedule, in Article 39, in the second column, *for* the words “one hundred rupees” the words “Two hundred rupees” shall be *substituted* and *for* the words “Three hundred and twenty-five rupees” the words “Five hundred rupees” shall be *substituted*.
- Amendment of Article 43. 21. In the said Schedule, in Article 43,—
(a) in clause (a), in the second column, *for* the existing entry, the following entry shall be *substituted*, namely :
“One rupee.”
(b) in clause (b), in the second column, *for* the existing entry, the following entry shall be *substituted*, namely:—
“Subject to a maximum of seventy-five rupees; one rupee for every Rs. 10,000 or part thereof of the value of the stock or security.”
- Amendment of Article 44. 22. In the said Schedule, in Article 44, in the second column, *for* the existing entry, the following entry shall be *substituted*, namely:—
“Three rupees.”
- Amendment of Article 48. 23. In the said Schedule, in Article 48, —
(a) in clause (a), in the second column, *for* the words “Two rupees and fifty paise” the words “Three rupees” shall be *substituted*;
(b) in clause (b), in the second column, *for* the words “Five rupees” the words “Six rupees” shall be *substituted*;
(c) in clause (c), in the second column, *for* the words “Twenty rupees” the words “Twenty-four rupees” shall be *substituted*;
(d) in clause (d), in the second column, *for* the words “Forty rupees” the words “Forty-eight rupees” shall be *substituted* ;
(e) in clause (f), in the second column, *for* the words “Five rupees” the words “Six rupees” shall be *substituted*.
- Amendment of Article 50. 24. In the said Schedule, in Article 50, in the second column, *for* the existing entry, the following entry shall be *substituted*, namely:—
“Five rupees.”

25. In the said Schedule, in Article 51, in the second column, for the existing entry, the following entry shall be *substituted*, namely:—

Amendment of Article 51.

“Five rupees.”

26. In the said Schedule, in Article 58 in item B, in the second column, for the existing entry, the following entry shall be *substituted*, namely:—

Amendment of Article 58.

“The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned, but not exceeding fifty rupees.”

27. In the said Schedule, in Article 60, in the second column, for the existing entry, the following entry shall be *substituted*, namely:—

Amendment of Article 60.

“Fifty paise.”

28. In the said Schedule under Article 62:—

Amendment of Article 62.

(a) in clause (c), in sub-clause (ii), in the second column, for the words “Thirty-seven rupees and seventy-five paise” the words “Seventy-five rupees” shall be *substituted* ;

(b) in clause (d), in the second column, for the existing entry, the following entry shall be *substituted*, namely:—

“Sixty-seven rupees and fifty paise” ;

(c) in clause (e), in the second column, for the existing entry, the following entry shall be *substituted*, namely:—

“Thirty-four rupees or such smaller amount as may be chargeable under clauses (b) and (c) of this article.”

29. In the said Schedule, in Article 64, in Part A, in clause (b), in the second column, for existing entry, the following entry shall be *substituted*, namely:—

Amendment of Article 64.

“On ten thousand rupees, the duty payable under clause (a), and on the remainder, Three rupees for every additional one thousand rupees or part thereof.”

30. In the said Schedule, in Article 65, in the second column, for the existing entry, the following entry shall be *substituted*, namely:—

Amendment of Article 65.

“Three rupees.”

By order,
G. B. SINGH,
Sachiv.

THE INDIAN STAMP (UTTAR PRADESH AMENDMENT) ACT, 1985

(U. P. Act No. 32 of 1985)

(As passed by the Uttar Pradesh Legislature)

AN

ACT

further to amend the Indian Stamp Act, 1899 in its application to Uttar Pradesh

IT IS HEREBY enacted in the Thirty-sixth Year of the Republic of India, as follows :

1. (1) This Act may be called the Indian Stamp (Uttar Pradesh Amendment) Act, 1985.

Short title and extent

(2) It shall extend to the whole of Uttar Pradesh.

2. In Schedule I-B to the Indian Stamp Act, 1899—

Amendment of Schedule I-B to Act no. II of 1899.

(a) in Article 15 (Bond), in the column relating to the "Proper Stamp Duty", for the words set out in column 1 of the table below, the words set out respectively against them in column 2 of the table below, shall be substituted, namely :

COLUMN 1 (Existing words)	COLUMN 2 (Words to be substituted)
Fifty paise	One rupee
Two rupees	Two rupees and fifty paise
Four rupees and twenty-five paise	Four rupees and seventy five paise
Eight rupees and fifty paise	Nine rupees and fifty paise
Twelve rupees and seventy-five paise	Fourteen rupees and twenty five paise.
Seventeen rupees	Nineteen rupees
Twenty-one rupees and twenty-five paise	Twenty-three rupees and seventy five paise.
Twenty-five rupees and fifty paise	Twenty-eight rupees and fifty paise
Twenty-nine rupees and seventy-five paise	Thirty-three rupees and twenty five paise
Thirty-four rupees	Thirty eight rupees
Thirty-eight rupees and twenty-five paise.	Forty-two rupees and seventy-five paise.
Forty-two rupees and fifty paise	Forty-seven rupees and fifty paise
Twenty-one rupees and twenty-five paise.	Twenty-three rupees and seventy-five paise.

(b) in Article 23 (Conveyance), in the column relating to "Proper Stamp Duty", for the figures set out in column 1 of the table below, the figures set out respectively against them in column 2 of the table below, shall be *substituted*, namely :—

COLUMN 1 (Existing figures)	COLUMN 2 (Figures to be substituted)
Rs. P.	Rs. P.
4.00	4.75
8.50	9.50
17.00	19.00
25.50	28.50
34.00	38.00
42.50	47.50
51.00	57.00
59.50	66.50
68.00	76.00
76.50	85.50
85.00	95.00
42.50	47.50

By order,

B. L. LOOMBA,
Sachiv.

Dated Lucknow, November 11, 1988

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the *Bhartiya Stamp (Uttar Pradesh Sanshodhan) Adhiniyam, 1988* (Uttar Pradesh Adhiniyam Sankhya 23 of 1988) as passed by the Uttar Pradesh Legislature and assented to by the President on November 8, 1988.

THE INDIAN STAMP (UTTAR PRADESH AMENDMENT) ACT, 1988

(U. P. ACT NO. 23 OF 1988)

(As passed by the U. P. Legislature)

AN

ACT

further to amend the Indian Stamp Act, 1899, in its application to Uttar Pradesh

IT is HEREBY enacted in the Thirty-ninth Year of the Republic of India as follows :

Short title, extent
and commence
ment.

1. (1) This Act may be called the Indian Stamp (Uttar Pradesh Amendment) Act, 1988.

(2) It shall extend to the whole of Uttar Pradesh.

(3) It shall be deemed to have come into force on June 24, 1988.

Amendment of
Article 3 of
Schedule 1-B to
Act no. 2 of
1899

2. In Schedule 1-B to the Indian Stamp Act, 1899, hereinafter referred to as the said Schedule, in Article 3 (Adoption-Deed), in the column relating to the "Proper Stamp Duty" for the words "Seventy-five rupees" the words "one hundred rupees" shall be substituted.

Amendment of
Article 6 of the
said Schedule.

3. In the said Schedule, in Article 6 (Agreement relating to deposit of title deeds, pawn or pledge), in clause (2), in sub-clause (a), in the column relating to the "Proper stamp duty" for the figures set out in column 1 of the

table below, the figures set out respectively against them in column 2 thereof shall be substituted, namely :—

Column 1		Column 2	
Rs.	P.	Rs.	P.
	1.50		3.00
	3.00		6.00
	4.50		9.00
	6.00		12.00
	7.50		15.00
	9.00		18.00
	12.00		24.00
	18.75		37.50
	37.50		75.00
	56.25		112.50
	75.00		150.00
	112.50		225.00
	150.00		300.00
	187.50		375.00
	225.00		450.00
	75.00		150.00

4. In the said Schedule, in Article 15 (Bond), in the column relating to the "Proper stamp duty", for the words set out in column 1 of the table below, the words set out respectively against them in Column 2 thereof shall be substituted, namely :—

Amendment of Article 15 of the said Schedule

Column 1		Column 2	
Rs.	P.	Rs.	P.
One rupee		One rupee and fifty paise	
Two rupees and fifty paise		Three rupees	
Four rupees and seventy-five paise		Five rupees and fifty paise	
Nine rupees and fifty paise		Eleven rupees	
Fourteen rupees and twenty-five paise		Sixteen rupees and fifty paise	
Nineteen rupees		Twenty-two rupees	
Twenty-three rupees and seventy-five paise.		Twenty-seven rupees and fifty paise	
Twenty-eight rupees and fifty paise		Thirty-three rupees	
Thirty-three rupees and twenty-five paise		Thirty-eight rupees and fifty paise	
Thirty-eight rupees		Forty-four rupees	
Forty-two rupees and seventy-five paise		Forty-nine rupees and fifty paise	
Forty-seven rupees and fifty paise		Fifty-five rupees	
Twenty-three rupees and seventy-five paise		Twenty-seven rupees and fifty paise.	

5. In the said Schedule, in Article 23 (Conveyance), in the column relating to "Proper stamp duty" for the figures set out in Column 1 of the table below, the figures set out respectively against them in Column 2 thereof shall be substituted, namely :—

Amendment of Article 23 of the said Schedule.

Column 1		Column 2	
Rs.	P.	Rs.	P.
	4.75		6.25
	9.50		12.50
	19.00		25.00
	28.50		37.50
	38.00		50.00
	47.50		62.50
	57.00		75.00
	66.50		87.50
	76.00		100.00
	85.50		112.50
	95.00		125.00
	47.50		62.50

Substitution of Article 24 of the said Schedule.

6. In the said Schedule, for Article 24 (Copy or extract), the following Article shall be substituted, namely :—

“24. 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 three rupees.

(ii) in any other case not falling within the provisions of section 6-A.

Two rupees and twenty-five paise when the copy or extract is of an agricultural lease or of a mortgage-deed or sale-deed of agricultural land; in any other case, five rupees.

Three rupees, when the copy of extract is of an agricultural lease or of a mortgage-deed or sale-deed of agricultural land and the value of the subject-matter of the original does not exceed one thousand rupees; in any other case ten rupees.

or

Exemption

(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.”

Amendment of Article 48 of the said Schedule.

7. In the said Schedule, in Article 48 (Power of Attorney)—

(a) in clause (b), in the column relating to “Proper stamp duty.” for the words “Six rupees” the words “Ten rupees” shall be substituted;

(b) in clause (c), in the column relating to “Proper stamp duty” for the words “Twenty-four rupees” the words “Fifty rupees” shall be substituted;

(c) in clause (d), in the column relating to “Proper stamp duty” for the words “Forty-eight rupees” the words “One hundred rupees” shall be substituted.

(d) In clause (f), in the column relating to “Proper stamp duty” for the words “Six rupees” the words “Ten rupees” shall be substituted.

Repeal and saving

8. (1) The Indian Stamp (Uttar Pradesh Amendment) Ordinance, 1988, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the Act referred to in section 2, as amended by the Ordinance referred to sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the said Act, as amended by this Act, as if the provisions of this Act were in force at all material time.

By order,
S. N. SAHAY,
Sachiv.

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of 15

No. 1886(2)/XVII-V—1-1(KA)25-1990

Dated Lucknow, July 25, 1990

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of Bhartiya Stamp (Uttar Pradesh Sanshodhan) Adhiniyam, 1990 (Uttar Pradesh Adhiniyam Sankhya 22 of 1990) as passed by the Uttar Pradesh Legislature and assented to by the President on July 23, 1990.

THE INDIAN STAMP (UTTAR PRADESH AMENDMENT) ACT, 1990

[U. P. ACT No. 22 OF 1990]

(As passed by the U. P. Legislature)

**AN
ACT**

further to amend the Indian Stamp Act, 1899 in its application to Uttar Pradesh

IT IS HEREBY enacted in the Forty-first Year of the republic of India as follows :-

1. (1) This Act may be called the Indian Stamp Uttar Pradesh Amendment) Act, 1990.

Short title extent and commencement

(2) It shall extend to the whole of Uttar Pradesh.

(3) It shall be deemed to have come into force on June 7, 1990.

2. In Schedule I-B to the Indian Stamp Act, 1899 hereinafter referred to as the principal Act in Article 5 (Agreement or Memorandum of an Agreement) after clause (b), the following clause shall be inserted, namely :—

Amendment of Schedule I-B to Act No. 2 of 1899

“(b-1) if relating to the sale of an immovable property where, in part performance of the contract possession is admitted to have been delivered or is agreed to be delivered without executing the conveyance :—

The same duty as on conveyance (No. 23) on one half of the amount of consideration as set forth in the agreement.

Provided that when conveyance in pursuance of such agreement

(i) is executed, the duty paid under this clause shall be adjusted towards the total duty payable on the conveyance;

(ii) is not executed, the duty paid under this clause in excess of the duty payable under clause (c) shall subject to the rules be refunded without any deduction on an application being made for the purpose not beyond 6 months from the expiration of the period during which conveyance could have been executed in pursuance of the agreement.”

3. (1) The Indian Stamp (Uttar Pradesh Amendment) Ordinance, 1990, is hereby repealed.

Repeal and saving

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act, as amended by the Ordinance, referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act, as if the provisions of this Act were in force at all material times.

By order,
NARAYAN DAS,
Sachiv.

No. 736 (2)/XVII-V-1-1(KA) 29/1991

Dated Lucknow, 1992

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the *Bhartiya Stamp (Uttar Pradesh Sanshodhan) Adhiniyam, 1992 (Uttar Pradesh Adhiniyam Sankhya 11 of 1992)* as passed by the Uttar Pradesh Legislature and assented to by the President on March 17, 1992.

THE INDIAN STAMP (UTTAR PRADESH AMENDMENT) ACT, 1992
(U. P. ACT No. 11 OF 1992)

(As passed by the Uttar Pradesh Legislature)

AN
ACT

further to amend the *Indian Stamp Act, 1899* in its application to Uttar Pradesh

IT IS HEREBY enacted in the Forty-third Year of the Republic of India as follows :—

Short title extent
and commence-
ment

1. (1) This Act may be called the *Indian Stamp Uttar Pradesh (Amendment) Act, 1992*.

(2) It shall extend to the whole of Uttar Pradesh.

(3) Sections 2 to 5 shall be deemed to have come into force on November 1, 1991, and the remaining provisions shall come into force at once.

Amendment of
section 2 of Act
No. 2 of 1899

2. In section 2 of the *Indian Stamp Act, 1899*, hereinafter referred to as the principal Act, in clause (16), after sub-clause (d), the following clause shall be inserted, namely :—

“(e) any instrument by which mining lease is granted in respect of minor minerals as defined in clause (e) of section 3 of the *Mines and Minerals (Regulation and Development) Act, 1957*.”

Amendment of
section 10-A

3. In section 10-A of the principal Act, for sub-section (1) the following sub-section shall be substituted namely :—

“(1) Notwithstanding anything contained in section 10—

(a) where the Collector is satisfied that there is temporary shortage of stamps in the district or that stamps of required denominations are not available, he may permit duty to be paid in cash and authorize the officer-in-charge of the treasury on production of a challan evidencing payment of duty in the Government treasury or sub-treasury, to certify by endorsement on the instrument or instruments the amount of duty so paid in cash;

(b) where the State Government considers it expedient so to do, it may, in any district, permit duty to be paid in cash and to certify by endorsement by means of a Franking machine on the instrument or instruments the amount of duty so paid in cash.”

Amendment of
section 47-A

4. In section 47-A of the principal Act—

(a) in sub-section (1) for the words, “of conveyance, exchange, gift, settlement, award or trust” the words “on which duty is chargeable on the market value of the property” shall be substituted;

(b) in sub-section (2) for the words “of conveyance, exchange, gift, settlement, award or trust” where they occur for the first time, the words “on which duty is chargeable on the market value of the property” and for the said words where they occur for the second time, the words “of such instrument” shall be substituted;

(c) in sub-section (3), for the words “of conveyance, exchange, gift, settlement, award or trust,” the words “of the instrument” shall be substituted;

(d) in sub-section (4) for the words, "of conveyance, exchange, gift, settlement, award or trust," where they occur for the first time, the words "on which duty is chargeable on the market value of the property" and for the said words, where they occur for the second time, the words "of such instrument" shall be substituted.

Amendment of
Schedule I-B

5. In Schedule I-B to the principal Act :—

(a) in Article 5, in clause (c), in the column relating to the proper stamp duty, for the words "Six rupees" the words "One hundred rupees" shall be substituted;

(b) in Article 15, in the column relating to proper stamp duty, for the words set out in column 1 below, the words set out against them in column 2 below shall be substituted, namely :—

COLUMN 1	COLUMN 2
One rupee and fifty paise	.. Two rupees.
Three rupees	.. Four rupees.
Five rupees and fifty paise	.. Six rupees and twenty-five paise.
Eleven rupees	.. Twelve rupees and fifty paise.
Sixteen rupees and fifty paise	.. Eighteen rupees and seventy-five paise.
Twenty-two rupees	.. Twenty-five rupees.
Twenty-seven rupees and fifty paise	.. Thirty-one rupees and twenty-five paise.
Thirty-three rupees	.. Thirty-seven rupees and fifty paise.
Thirty-eight rupees and fifty paise	.. Forty-three rupees and seventy-five paise.
Forty-four rupees	.. Fifty rupees.
Forty-nine rupees and fifty paise	.. Fifty-six rupees and twenty-five paise.
Fifty-five rupees	.. Sixty-two rupees and fifty paise.
Twenty-seven rupees and fifty paise	.. Thirty-one rupees and twenty-five paise.

(c) in Article 25 :—

(i) in clause (a), in the column relating to the description of instrument, for the words "five rupees" the words "fifty rupees" shall be substituted;

(ii) in clause (b), in the column relating to the proper stamp duty, for the words "Five rupees" the words "fifty rupees" shall be substituted.

(d) in Article 35—

(i) in clause (a), in sub-clauses (ii), (iii), (iv), (v), (vi) and (vii) in the column relating to proper stamp duty, for the existing entries, the following entries shall be substituted, namely :—

in sub-clause (ii)	.. "The same duty as a conveyance (no. 23), for a consideration equal to three times the amount or value of the average annual rent reserved."
in sub-clause (iii)	.. "The same duty as a conveyance (no. 23), for a consideration equal to four times the amount or value of the average annual rent reserved."
in sub-clause (iv)	.. "The same duty as a conveyance (no. 23), for a consideration equal to five times the amount or value of the average annual rent reserved."
in sub-clause (v)	.. "The same duty as a conveyance (no. 23) for a consideration equal to six times the amount or value of the average annual rent reserved."

in sub-clause (vi) "The same duty as a conveyance (no. 23), for a consideration equal to ten times the amount or value of the average annual rent reserved."

in sub-clause (vii) "The same duty as a Conveyance (no. 23), for a consideration equal to one-third of the whole amount of rent which would be paid or delivered in respect of the first fifty years of the lease."

(ii) after explanation (3), the following explanation shall be inserted, namely :—

"(4) The aggregate amount at which tolls are let, whether payable in lump sum or instalments, shall be deemed to be premium for the purposes of this Article."

(e) in Article 48, after clause (e), the following clause shall be inserted, namely :—

"(ee) When irrevocable authority is given to the attorney to sell immovable property. The same duty as a conveyance (no. 23) on the market value of the property forming subject of such authority".

Repeal and savings

6. (1) The Indian Stamp (Uttar Pradesh Amendment) Ordinance, 1991 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act, as if the provisions of this Act were in force at all material times.

By order,
NARAYAN DAS.
Sachiv.

U. P.
Ordinance
No. 40 of
1991

Dated Lucknow, July 27, 1998

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Bhartiya Stamp (Uttar Pradesh Sanshodhan), Adhiniyam, 1997 (Uttar Pradesh Adhiniyam Sankhya 22 of 1998) as passed by the Uttar Pradesh Legislature and assented to by the President on July 18, 1998 :—

THE INDIAN STAMP (UTTAR PRADESH AMENDMENT) ACT, 1997

(U.P. Act No. 22 of 1998)

(As passed by the Uttar Pradesh Legislature)

AN

ACT

further to amend the Indian Stamp Act, 1899 in its application to Uttar Pradesh.

IT IS HEREBY enacted in the Forty-eight Year of the Republic of India as follows :—

1. (1) This Act may be called the Indian Stamp (Uttar Pradesh Amendment) Act, 1997. Short title, extent and commencement
- (2) It shall extend to the whole of Uttar Pradesh.
- (3) It shall come into force on such date as the State Government may, by notification, appoint in this behalf.

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Amendment of section 33 of Act no. 11 of 1899.

2. In section 33 of the Indian Stamp Act, 1899 hereinafter referred to as the Principal Act, in sub-section (5), *after* the existing proviso the following Proviso shall be *inserted*, namely :—

“Provided further that with the prior permission of the State Government an action under sub-section (4) or sub-section (5) may be taken after a period of four years but before a period of eight years from the date of execution of the instrument.”

Amendment of section 35

3. In section 35 of the principal Act, in clause (a) of the proviso ~~for~~ the words “five rupees, or, when ten times the amount of the proper duty or deficient portion thereof exceeds five rupees, of a sum equal to ten times such duty or portion:” the following words shall be *substituted*, namely :—

“a sum equal to ten times the amount of the proper duty or deficient portion thereof;”

Omission of section 39
Amendment of section 40

4. Section 39 of the principal Act shall be *omitted*.

5. In section 40 of the principal Act in sub-section (1),—

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

“(b) if he is of opinion that such instrument is chargeable with duty and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the deficiency together with a penalty of an amount not exceeding ten times the amount of the proper duty or of the deficient portion thereof.”

(b) *after* the existing proviso the following proviso shall be *inserted*, namely :—

“Provided further that no penalty shall be levied unless the party concerned has been given a reasonable opportunity of being heard.”

Substitution of section 47-A

6. *For* section 47-A of the principal Act, the following section shall be *substituted*, namely :—

“47-A (1) If the market value of any property which is the subject of any Under valuation instrument, on which duty is chargeable on market of the instrument value of such property, as set forth in such instrument, is less than even the minimum value determined in accordance with the rules made under this Act, the registering officer appointed under the Registration Act, 1908 shall, before registering the instrument, refer the same to the Collector for determination of the market value of such property and the proper duty payable thereon.

(2) On receipt of a reference under sub-section (1) the Collector shall, after giving the parties a reasonable opportunity of being heard and after holding an inquiry in such manner as may be prescribed by rules made under this Act, determine the market value of the property which is the subject of such instrument and the proper duty payable thereon.

(3) The Collector may, *suo motu*, or on a reference from any court or from the Commissioner of Stamps or an Additional Commissioner of Stamps or a Deputy Commissioner of Stamps or an Assistant Commissioner of Stamps or any officer authorised by the State Government in that behalf, within four years from the date of registration of any instrument on which duty is chargeable on the market value of the property, not already referred to him under sub-section (1), call for and examine the instrument for the purpose of satisfying himself as to the correctness of the market value, of the property

which is the subject for of such instrument, and the duty payable thereon, and if after such examination he has reason to believe that the market value of such property has not been truly set forth in such instrument, he may determine the market value of such property and the duty payable thereon :

Provided that, with the prior permission of the State Government, an action under this sub-section may be taken after a period of four years but before a period of eight years from the date of registration of the instrument on which duty is chargeable on the market value of the property.

(4) If on enquiry under sub-section (2) and examination under sub-section (3) the Collector finds the market value of the property :—

(i) truly set forth and the instrument duly stamped, he shall certify by endorsement that it is duly stamped and return it to the person who made the reference;

(ii) not truly set forth and the instrument not duly stamped he shall require the payment of proper duty or the amount required to make up the deficiency in the same together with a penalty of an amount not exceeding four time the amount of the proper duty or the deficient portion thereof.

(5) The instrument produced before the Collector under sub-section (2) or under sub-section (3) shall be deemed to have come before him in the performance of his functions.

(6) In case the instrument is not produced within the period specified by the Collector, he may require payment of deficit stamp duty, if any, together with penalty on the copy of the instrument in accordance with the procedure laid down in sub-sections (2) and (4)."

7. In section 64 of the principal Act, for the words, "with fine which may extend to five thousand rupees," the words "imprisonment for a term which may extend to three months or with fine which may extend to ten thousand rupees or with both" shall be substituted.

Amendment of section 64

8. In section 73-A of the principal Act :—

Amendment of section 73-A

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

"(1) Where the Collector has reason to believe that any instrument chargeable to duty has not been charged at all or has been incorrectly charged with duty leviable under this Act, he or any other officer authorised by him in writing in this behalf may enter upon any premises where the Collector has reason to believe that any registers, books, records, papers, maps, documents or proceedings relating to or in connection with any such instrument are kept and to inspect them, and to take such notes, copies and extracts as the Collector or such officer deems necessary."

(b) in sub-section (2) after the word "papers" the word "maps" and after the word "notes" the word "copies" shall be inserted.

9. In section 74 of the principal Act, for clause (c), the following clause shall be substituted, namely :—

Amendment of section 74

"(c) the duties and remuneration of and the fees chargeable from such person."

10. Section 78 of the principal Act shall be omitted.

Omission of section 78

Amendment of
Article 1 of
Schedule 1-B

11. In Schedule 1-B to the principal Act, hereinafter referred to as the said Schedule, in Article 1 (Acknowledgement) in the Column relating to the "description of instrument" for the words "twenty rupees" the words "one thousand rupees", and in the column relating to the "Proper Stamp Duty" for the words "Fifty paise" the words "ten rupees" shall be substituted.

Substitution of
Article 4

12. In the said Schedule, for Article 4 (Affidavit), the following Article shall be substituted, namely :—

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

Exemptions

Affidavit or declaration in writing when made—

(a) as a condition of enrolment under the Army Act, 1950, the Airforce Act, 1950, or the Navy Act, 1957, or

(b) for the sole purpose of enabling any person to receive any pension or charitable allowance.

Amendment of
Article 5

13. In the said Schedule, in Article 5 (Agreement or Memorandum of an Agreement,—

(a) in clause (a), in the column relating to the "proper stamp duty" for the words "Sixty naye paise" the words "ten rupees" shall be substituted.

(b) in clause (b) in the column relating to the "proper stamp duty" for the words "forty five rupees, thirty naye paise for every Rs. 10,000", the words "One thousand rupees, ten rupees for every Rs. 20,000" shall be substituted.:

(c) for the existing clause (b-1), the following clauses shall be substituted, namely:—

"(b-1) If relating to the sale of an immovable property where possession is not admitted to have been delivered nor is agreed to be delivered without executing the conveyance :

The same duty as on conveyance [No. 23 clause (a)] on one half of the amount of consideration as set forth in the agreement."

Provided that when conveyance in pursuance of such agreement is executed, the duty paid under this clause in excess of the duty payable under clause (c) shall be adjusted towards the total duty payable on the conveyance."

"(b-2) If relating to construction of a building on a land by a person other than the owner or lessee of such land and having a stipulation that after construction, such building shall be held jointly or severally by that other person and the owner or the lessee, as the case may be, of such land, or that it shall be sold jointly or severally by them or that a part of it shall be held jointly or severally by them and the remaining part thereof shall be sold jointly or severally by them.

The same duty as a conveyance [No. 23 clause (a)] for a consideration equal to the amount or value of the land.

Explanations—For the purposes of this clause :—

(1) the expression "land" shall include things attached to the earth, or permanently fastened to anything attached to the earth.

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(2) the expression "lessee" shall mean a holder of a lease in perpetuity or for a period of thirty years or more.

(3) the expression "building" shall mean a building having more than one flat or office accommodation or both and the expression "flat" shall have the meaning assigned to it in the Uttar Pradesh Ownership of Flats Act, 1975."

14. In the said Schedule, in Article 6 (Agreement relating to deposit of title deeds, pawn or pledge) in clause (2), for sub-clause (a), the following sub-clause shall be substituted, namely :—

Amendment of Article 6

"(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement :

For every Rs. 1000 or part thereof of the amount of loan or debt.

Twenty rupees

Explanation—For the purposes of clause (1) of this Article, any letter, note or memorandum or writing, relating to the deposit of title deeds whether written or made before, or at the time of, or after, the deposit of title deeds is effected, and whether it is in respect of the first loan or any subsequent loan, such letter, note, memorandum or writing shall, in the absence of any separate agreement relating to deposit of title deeds, be deemed to be an instrument evidencing an agreement relating to the deposit of title deeds."

15. In the said Schedule, in Article 9 (Apprenticeship deed) in the column relating to the "proper stamp duty" for the words "Twelve rupees" the words "Twenty rupees" shall be substituted.

Amendment of Article 9

16. In the said Schedule, in Article 10 (Articles of Association of a company), in the column relating to the "proper stamp duty" for the words "Three hundred rupees" the words "Five hundred rupees" shall be substituted.

Amendment of Article 10

17. In the said Schedule, in Article 12 (Award), in clause (b), in the column relating to the "proper stamp duty" for the words "One rupee and fifty naye paise" the words "Ten rupees" shall be substituted.

Amendment of Article 12

18. In the said Schedule, after Article 12, the following Article shall be inserted, namely :—

Insertion of New Article 12-A

"12-A. Bank Guarantee—Guarantee deed executed by a Bank as a surety to secure the due performance of a contract or the due discharge of a liability for every Rs. 1000 or part thereof

Fifty rupees."

19. In the said Schedule, for Article 15 (Bond), the following Article shall be substituted, namely :—

Substitution of Article 15

"15-BOND as defined by section 2(5) not being a Debenture (No. 27) and not being otherwise provided for by this Act, or by the Court Fees Act, 1870.

Where the amount or value secured does not exceed Rs. 100/-.

Ten rupees

Where it exceeds Rs. 100/- but does not exceed Rs. 1,000/-.

Seventy rupees

and for every additional Rs. 1,000 or part thereof in excess of Rs. 1000.

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Amendment of Article 17	20. In the said Schedule, in Article 17 (cancellation), in the column relating to the "proper stamp duty" for the words "Twenty-five rupees" the words "one hundred rupees" shall be substituted.												
Amendment of Article 18	21. In the said Schedule, in Article 18 (certificate of sale), in the column relating to the "proper stamp duty" for the word and figure "No. 23" the words and figure "No. 23 clause (a)" shall be substituted.												
Amendment of Article 19	22. In the said Schedule, in Article 19 (Certificate or other Document), in the column relating to the "proper stamp duty" for the words "Fifty paise" the words "one rupee" shall be substituted.												
Amendment of Article 20	23. In the said Schedule, in Article 20 (Chartered Party), in the column relating to the "proper stamp duty" for the words "Six rupees" the words "Ten rupees" shall be substituted.												
Substitution of Article 23	24. In the said Schedule, for Article 23 (Conveyance) the following Article shall be substituted, namely :—												
	<p>"23. CONVEYANCE as defined by section 2(10) not being a Transfer charged or exempted under No. 62—</p> <p>(a) if relating to immovable property where the amount or value of the consideration of such conveyance as set forth therein or the market value of the immovable property which is the subject of such conveyance, whichever is greater does not exceed Rs. 500/-.</p> <table border="0" style="width: 100%;"> <tbody> <tr> <td style="width: 70%;">Where it exceeds Rs. 500/-</td> <td style="width: 30%;">Sixty rupees</td> </tr> <tr> <td>but does not exceed Rs. 1,000/-</td> <td>One hundred and twenty-five rupees</td> </tr> <tr> <td>and for every Rs. 1,000/-</td> <td>One hundred and twenty-five rupees</td> </tr> <tr> <td>or part thereof in excess of Rs. 1,000/-</td> <td>rupees :</td> </tr> </tbody> </table> <p style="text-align: right;">Provided that the duty payable shall be rounded off to the next multiple of ten rupees.</p> <p>(b) if relating to movable property where the amount or value of the consideration of such conveyance as set forth therein does not exceed Rs. 1,000/-</p> <table border="0" style="width: 100%;"> <tbody> <tr> <td style="width: 70%;">and for every Rs. 1,000/-</td> <td style="width: 30%;">Twenty rupees</td> </tr> <tr> <td>or part thereof in excess of Rs. 1,000/-</td> <td>Twenty rupees</td> </tr> </tbody> </table>	Where it exceeds Rs. 500/-	Sixty rupees	but does not exceed Rs. 1,000/-	One hundred and twenty-five rupees	and for every Rs. 1,000/-	One hundred and twenty-five rupees	or part thereof in excess of Rs. 1,000/-	rupees :	and for every Rs. 1,000/-	Twenty rupees	or part thereof in excess of Rs. 1,000/-	Twenty rupees
Where it exceeds Rs. 500/-	Sixty rupees												
but does not exceed Rs. 1,000/-	One hundred and twenty-five rupees												
and for every Rs. 1,000/-	One hundred and twenty-five rupees												
or part thereof in excess of Rs. 1,000/-	rupees :												
and for every Rs. 1,000/-	Twenty rupees												
or part thereof in excess of Rs. 1,000/-	Twenty rupees												

EXEMPTION :—

Assignment of copy-right in musical works by resident of, or first published in India.

*Explanation :—*For the purposes of this Article, in the case of an agreement to sell an immovable property, where possession is delivered before the execution or at the time of execution, or is agreed to be delivered without executing the conveyance, the agreement shall be deemed to be a conveyance and stamp duty thereon shall be payable accordingly :

Provided that the provisions of section 47-A shall *mutatis mutandis* apply to such agreement :

Provided further that when conveyance in pursuance of such agreement is executed, the stamp duty paid on the agreement shall be adjusted towards the total duty payable on the conveyance.

25. In the said Schedule, for Article 24 (copy or extract) the following Article shall be substituted, namely :—

Amendment of Article 24

“24. 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 ten rupees: Ten rupees

(ii) in any other case not falling within the provisions of Section 6-A. Ten rupees

EXEMPTION :—

(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.”

26. In the said Schedule, in Article 28 (Delivery order in respect of goods), in the column relating to the “description of instrument” for the words “twenty rupees” the words “one thousand rupees” and in the column relating to the “proper stamp duty” for the words “Fifty paise” the words “Ten rupees” shall be substituted.

Amendment of Article 28

27. In the said Schedule, in Article 29 (Divorce) in the column relating to the “proper stamp-duty” for the words, “Twenty-five rupees”, the word “Fifty rupees” shall be substituted.

Amendment of Article 29

28. In the said Schedule, in Article 31 (Exchange of Property), 32 (Further charge) and 33 (Gift), in the column relating to the “proper stamp duty” for the word and figures “No. 23” wherever occurring, the words and figure “No. 23 clause (a)” shall be substituted.

Amendment of Article 31, 32, 33

29. In the said Schedule, for Article 34-A (instrument), the following Article shall be substituted, namely :—

Substitution of Article 34-A

“34—A. INSTRUMENT correcting a purely clerical error in an instrument chargeable with duty and in respect of which the proper duty has been paid.

Ten rupees”

30. In the said Schedule, in Article 35 (Lease)—(a) in clause (a), in sub-clauses (ii), (iii), (iv), (v), (vi), (vii) and (viii), in the column relating to the “proper stamp duty”, for the word and figure “No. 23” wherever occurring the words and figure “No. 23 clause (a)” shall be substituted;

Amendment of Article 35

(b) in clause (b), in the column relating to the “proper stamp duty”, for the word and figure “No. 23” the words and figure “No. 23 clause (a)” shall be substituted;

(c) in clause (c), in the column relating to the “proper stamp duty” for the word and figure “No. 23” the words and figure “No. 23 clause (a)”, and for the words “Five rupees” the words “Ten rupees” shall be substituted;

(d) after the existing proviso, the following proviso shall be inserted, namely :—

“Provided further that where the lease purpose to letting of a building or flat for a term not exceeding five years, the duty shall, subject to a minimum of rupees one hundred and a maximum of rupees ten thousand, be chargeable at the rate of two per cent of the whole amount of the rent which would be paid or delivered for the entire term of the lease and the amount of fine or premium or money advanced, if any, as set forth in the lease and it shall be rounded off to the next multiple of rupees ten.”

(e) after explanation (4), the following explanation shall be inserted, namely :—

“(5) For the purpose of second proviso the expressions “building” and “flat” shall have the meanings respectively assigned to them in explanation (3) to clause (b-2) of Article 5.”

Amendment of
Article 36

31. In the said Schedule, in Article 36 (Letter of Allotment of shares) in the column relating to the “proper stamp duty”, for the words “Fifty paise” the words “one rupee” shall be substituted.

Amendment of
Article 39

32. In the said Schedule, in Article 39 (MEMORANDUM OF ASSOCIATION OF A COMPANY),—

(a) in clause (a), in the column relating to the “proper stamp-duty”, for the words “Two hundred rupees”, the words “Five hundred rupees” shall be substituted;

(b) In clause (b), in the column relating to the “proper stamp-duty”, for the words, “five hundred rupees”, the words “one thousand rupees” shall be substituted;

Amendment of
Article 40

33. In the said Schedule, in Article 40 (Mortgage-deed),—

(a) in clause (a), in the column relating to the “proper stamp duty”, for the words and figure “No. 23” the words and figure “No. 23 clause (a)” shall be substituted.

(b) in clause (c), in the column relating to the “proper stamp duty”, for the words “Two rupees and twenty five naye paise” wherever occurring the words “Ten rupees” shall be substituted.

Amendment of
Article 41

34. In the said Schedule, in Article 41 (Mortgage of a crop)—

(a) in clause (a),—

(i) in the column relating to the “description of instrument”, for the word and figure “Rs. 200”, wherever occurring, the word and figure “Rs. 6000” shall be substituted;

(ii) in the column relating to the “proper stamp duty” for the words “Thirty five naye paise” wherever occurring, the words “Ten rupees” shall be substituted;

(b) in clause (b),—

(i) in the column relating to the “description of instrument” for the word and figure “Rs. 100” wherever occurring, the words and figure “Rs. 3000” shall be substituted.

(ii) in the column relating to the "proper stamp duty", for the words "Sixty Naye paise" wherever occurring, the words "Twenty rupees" shall be substituted.

35. In the said Schedule, in Article 42 (Notarial Act) in the column relating to the "proper stamp duty", for the words "Three rupees and fifty naye paise" the words "Ten rupees" shall be substituted. Amendment of Article 42

36. In the said Schedule in Article 43 (Note or Memorandum),— Amendment of Article 43

(a) in the column relating to the "description of instrument", for the words "Twenty rupees", wherever occurring, the words "Two hundred rupees" shall be substituted;

(b) in clause (a), the column relating to the "proper stamp duty", for the words "One rupee" the words "Ten rupees" shall be substituted;

(c) in clause (b), in the column relating to the "proper stamp duty", for the words and figure "seventy five rupees; one rupee for every Rs. 10,000", the words and figure "one thousand rupees; ten rupees for every Rs. 20,000" shall be substituted.

37. In the said Schedule, in Article 44 (Note of Protest) in the column relating to the "proper stamp duty", for the words, "Three rupees" the words "Ten rupees" shall be substituted. Amendment of Article 44

38. In the said Schedule, in Article 45 Partition in the column relating to the "proper stamp duty", for the words, "five rupees", wherever occurring, the words "ten rupees" shall be substituted. Amendment of Article 45

39. In the said Schedule, in Article 46 (Partnership),— Amendment of Article 46

(a) in part A, for the word and figure "Rs. 4000", wherever occurring, the word and figure "Rs. 10,000" shall be substituted;

(b) in part B, in the column relating to, the "proper stamp duty", for the words and figure "the same duty as a Bond (No. 15) for Rs. 1,000", the words "one hundred rupees" shall be substituted.

40. In the said Schedule, in Article 48 (Power of Attorney),— Amendment of Article 48

(a) in clause (a), in the column relating to the "proper stamp duty", for the words "Three rupees" the words "Ten rupees" shall be substituted;

(b) in clause (b), in the column relating to the "proper stamp duty", for the words "Ten rupees", the words "Twenty rupees" shall be substituted;

(c) in clause (c), in the column relating to the "proper stamp duty", for the word and figure "No. 23" the words and figure "No. 23 clause (a)" shall be substituted;

(d) in clause (ee), in the column, relating to the "proper stamp duty", for the word and figure "No. 23" the words and figure "No. 23 clause (a)" shall be substituted.

41. In the said Schedule, in Article 50 (Protest of bill or note), in the column relating to the "proper stamp duty", for the words "Five rupees" the words "ten rupees" shall be substituted. Amendment of Article 50

- Amendment of Article 51 42. In the said Schedule, in Article 51 (Protest by the Master of a ship), in the column relating to the "proper stamp duty", for the words "five rupees", the words "Ten rupees" shall be *substituted*.
- Amendment of Article 54 43. In the said Schedule, in Article 54 (Re-conveyance of Mortgaged Property) in the column relating to the "proper stamp duty", for the word and figure "No. 23" wherever occurring the words and figure "No. 23 clause (a)" shall be *substituted*.
- Amendment of Article 57 44. In the said Schedule, in Article 57 (Security-Bond or Mortgage-Deed),—
- (a) in clause (a), in the column relating to the "description of instrument" for the word and figure "Rs. 1000", the word and figure "Rs. 100" and in the column relating to the "proper stamp duty", for the words and figure "The same duty as a Bond (No. 15) for the amount secured" the words "Ten rupees" shall be *substituted*;
- (b) in clause (b), in the column relating to the "proper stamp duty", for the words and figure "The same duty as a Bond (No. 15) for Rs. 1000" the words "One hundred rupees" shall be *substituted*.
- Amendment of Article 58 45. In the said Schedule, in Article 58 (Settlement), in part A, in the column relating to the "proper stamp duty", for the words "five rupees", the words "ten rupees" shall be *substituted*.
- Amendment of Article 60 46. In the said Schedule, in Article 60 (Shipping Order), in the column relating to the "proper stamp duty", for the words "Fifty paise" the words "Ten rupees" shall be *substituted*.
- Substitution of Article 61 47. In the said Schedule, for Article 61 (Surrender of lease), the following Article shall be substituted, namely :—
- "61. SURRENDER OF LEASE**
- The same duty as a Bond (No. 15) for a consideration of Rs. 1000 or the duty with which such lease is chargeable whichever is less:
- Provided that the duty payable shall be rounded off to the next multiple or ten rupees.
- EXEMPTION**
- Surrender of lease where such lease is exempted from duty."
- Amendment of Article 62 48. In the said Schedule, in Article 62 (Transfer),—
- (a) for Clause (b), following clause shall be *substituted*, namely :—
- "(b) of debentures, being marketable securities whether the debenture is liable to duty or not, except debentures provided for by section 8:
- When the value of the share or the face amount of the debenture does not exceed Rs. 500; Ten rupees
- Where it exceeds Rs. 500 but does not exceed Rs. 1,000; Twenty rupees

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(b) in clause (c).—

(i) For sub-clause (i), the following sub-clause shall be substituted
namely :—

"(i) if the duty on such
bond, mortgage deed or policy
does not exceed one hundred
rupees ;

The duty with which such bond,
mortgage-deed or policy is chargeable :

Provided that the duty payable
shall be rounded off to the next multiple
of ten rupees" ;

(ii) in sub-clause (ii), in the column relating to the "proper stamp duty"
for the words "Seventy-Five rupees" the words "One hundred rupees" shall
be substituted, and after the proviso the following proviso shall be inserted,
at the end namely :—

"Provided further that the duty payable shall be rounded off to the next
multiple of ten rupees." ;

(c) in clause (d), in the column relating to the "proper stamp duty", for the
words "Sixty-seven rupees and Fifty paise" the words "One hundred rupees"
shall be substituted;

(d) in clause (e), in the column relating to the "proper stamp duty", for the
Words "Thirty-four rupees or such smaller amount as may be chargeable under
clauses (b) and (c) of this Article", the words "seventy rupees" shall be
substituted.

49. In the said Schedule, in Article 63 (Transfer of lease), in the column
relating to the "proper stamp duty", for the word and figure "No. 23" the words and
figure No. "23 clause (a)" shall be substituted.

Amendment of
Article 63

50. In the said Schedule, in Article 64 (Trust), in part A, in clause (b), in the
column relating to the "proper stamp duty", for the words "Three rupees" the words
"Ten rupees" shall be substituted.

Amendment of
Article 64

51. In the said Schedule, in Article 65 (Warrant of goods), in the column
relating to the "proper stamp duty" for the words "Three rupees", the words "Ten
rupees" shall be substituted.

Amendment of
Article 65

By order,

Y.R. TRIPATHI,

Pramukh Sachiv.

No. 972 (2)/XVII-V-1-1 (KA)-2/2001

Dated Lucknow, April 27, 2001

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the *Bhartiya Stamp (Uttar Pradesh Sanshodhan) Adhiniyam, 2001 (Uttar Pradesh Adhiniyam Sankhya 9 of 2001)* as passed by the Uttar Pradesh Legislature and assented to by the President on April 25, 2001 :—

THE INDIAN STAMP (UTTAR PRADESH AMENDMENT)
ACT, 2001

(U. P. ACT No. 9 OF 1999)

[As passed by the Uttar Pradesh Legislature]

AN
ACT

Further to amend the Indian Stamp Act, 1899 in its application to Uttar Pradesh.

IT IS HEREBY enacted in the Fifty-second Year of the Republic of India as follows :—

Short title,
extent and
commence-
ment.

1. (1) This Act may be called the Indian Stamp (Uttar Pradesh Amendment) Act, 2001.

(2) It shall extend to the whole of Uttar Pradesh.

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

Amendment of
Schedule 1-B
of Act no. 1
of 1899.

2. In Schedule 1-B of the Indian Stamp Act, 1899,—

(a) in Article 17-A, in the column relating to "Proper Stamp Duty" for the words "Two hundred and fifty rupees" the words "Five hundred rupees" shall be substituted;

(b) in Article 17-B, in the column relating to "Proper Stamp Duty", for the words "Five hundred rupees", the words "Two thousand rupees" shall be substituted;

(c) in Article 35 (Lease),—

(i) in clause (a), for sub-clauses (vi), (vii) and (viii) the following clause shall be substituted, namely :—

"(vi) Where the lease purports to be for a term exceeding thirty years or in perpetuity or does not purport to be for any definite term, The same duty as a Conveyance [No. 23 clause (a)] for a consideration equal to the market value of the property which is the subject of the lease."

(ii) for clauses (b) and (c) the following clauses shall be substituted, namely :—

"(b) Where the lease is granted for a fine or premium or for money advanced and where no rent is reserved,—

(i) Where the lease purports to be for a term not exceeding thirty years; The same duty as a Conveyance [No. 23 clause (a)] for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.

(ii) Where the lease purports to be for a term exceeding thirty years; The same duty as a Conveyance [No. 23 clause (a)] for a consideration equal to the market value of the property which is subject of the lease.

(c) Where the lease is granted for a fine or premium or for money advanced in addition to rent reserved,—

(i) Where the lease purports to be for a term not exceeding thirty years; The same duty as a Conveyance [No. 23 clause (a)] 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 a case when an agreement to lease is stamped with the advalorem stamp required for lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed fifty rupees.

(ii) Where the lease purports to be for term exceeding thirty years; The same duty as a Conveyance [No. 23 clause (a)] for a consideration equal to the market value of the property which is subject of the lease."

(iii) Explanation (5) shall be omitted.

3. (1) The Indian Stamp (Uttar Pradesh Amendment) Ordinance, 2000 is hereby repealed.

Repeal and savings

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act, as amended by the Ordinance referred to in sub-section (1) shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act as if this Act were in force at all material times.

STATEMENT OF OBJECTS AND REASONS

Stamp duties chargeable under Article 17-A and Article 17-B of Schedule I-B of the Indian Stamp Act, 1899 were revised as back as in the year 1971. It was also noticed that in order to avoid due payment of stamp duty on instruments of lease, the amount of premium was being shown very low. There are with a view to augmenting the financial resources of the State as also to prevent the evasion of stamp duties chargeable on instruments of Lease, it was decided to amend Articles 17-A, 17-B and 35 of the said Schedule to provide for,—

(a) enhancing the stamp duty from two hundred and fifty rupees to five hundred rupees chargeable on the instrument of the certificate of enrolment under section 22 of the Advocates' Act, 1961 issued by the State Bar Council of Uttar Pradesh;

(b) enhancing the stamp duty from five hundred rupees to two thousand rupees chargeable on the instrument of certificate of practice as Notary under sub-section (1) of section 5 of the Notaries Act, 1952, or endorsement of renewal of such certificate under sub-section (2) of the said section 5 ;

(c) making stamp duty chargeable on the instrument of Lease for a term exceeding thirty years on the market value of the property to be leased.

Since the State Legislature was not in session and immediate legislative action was necessary to implement the aforesaid decision, the Indian Stamp (Uttar Pradesh Amendment) Ordinance, 2000 (U. P. Ordinance no. 18 of 2000) was promulgated by the Governor on December 29, 2000.

This Bill is introduced to replace the aforesaid Ordinance.

By order,
Y. R. TRIPATHI,
Pramukh Sachiv.

U. P.
Ordinance
no. 18 of
2000

Dated Lucknow, November 15, 2001

NOTIFICATION

MISCELLANEOUS

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Bharatiya Stamp (Uttar Pradesh Dwitiya Sanshodhan) Adhiniyam, 2001 (Uttar Pradesh Adhiniyam Sankhya 38 of 2001) as passed by the Uttar Pradesh Legislature and assented to by the President on November 8, 2001.

THE INDIAN STAMP (UTTAR PRADESH SECOND AMENDMENT) ACT, 2001

(U.P. Act No. 38 of 2001)

[As passed by the Uttar Pradesh Legislature]

AN
ACT

furth^r to amend the Indian Stamp Act, 1899 in its application to Uttar Pradesh.

IT IS HEREBY enacted in the Fifty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Indian Stamp (Uttar Pradesh Second Amendment) Act, 2001.

Short title, extent
and
commencement

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

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

2. In section 2 of the Indian Stamp Act, 1899, hereinafter referred to as the principal Act, —

Amendment of
section 2 of Act
no. 2 of 1899

(a) for sub-section (14), the following sub-section shall be substituted, namely : —

"(14) 'Instrument'—'Instrument' includes every document and record created or maintained in or by an electronic storage and retrieval device or media by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded;"

(b) after sub-section (14), the following sub-section shall be *inserted*, namely :—

"(14-A) 'Instrument of Gift'—'Instrument of Gift' includes an instrument whether by way of declaration or otherwise, for making or accepting an oral gift;"

(c) after sub-section (22), the following sub-section shall be *inserted*, namely:—

"(22-A) 'Public Officer'—'Public Officer' means a Public Officer as defined in clause (17) of section 2 of the Code of Civil procedure, 1908 and includes every officer working in connection with the affairs of any of the following of organizations, namely:—

(a) any statutory body or authority constituted under any Uttar Pradesh Act;

(b) a 'Financing Bank' or 'Central Bank' as defined in clause (k) of section 2 of the Uttar Pradesh Co-operative Societies Act, 1965;"

Amendment of section 29

3. In section 29 of the principal Act,—

(a) in clause (a), after the words and figures, "No. 40 (Mortgage deed)," the words and figure, "No. 43 (Note or Memorandum)" shall be *inserted*;

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

"(ff) in the case of an Instrument of Gift, by the donee".

Amendment of section 31

4. In section 31 of the principal Act, in sub-section (1), for the words, "such amount not exceeding five rupees and not less than fifty paise as the collector may in each case direct", the words, "such amount as may be fixed by the State Government by notification in the Official Gazette", shall be *substituted*.

Amendment of section 40

5. In section 40 of the principal Act, after sub-section (1), the following sub-sections shall be *inserted*, namely:—

"(1-A) The Collector shall also require, alongwith the amount of deficit stamp duty or penalty required to be paid under clause (b) of sub-section (1), the payment of a simple interest at the rate of one and half per cent per mensem on the amount of deficit stamp duty calculated from the date of the execution of the instrument till the date of actual payment:

Provided that the amount of interest under this sub-section shall be recalculated if the amount of deficit stamp duty is varied on appeal or revision or by any order of a competent court or authority.

(1-B) The amount of interest payable under sub-section (1-A) shall be added to the amount due and be also deemed for all purposes to be part of the amount required to be paid.

(1-C) Where realisation of the deficit stamp duty remained stayed by any order of any Court or authority and such order of stay is subsequently vacated, the interest referred to in sub-section (1-A) shall be payable also for any period during which such order of stay remained in operation.

(1-D) Any amount paid or deposited by, or recovered from, or refundable to a person under the provisions of this Act, shall first be adjusted towards the deficit stamp duty or penalty outstanding against him and the excess, if any, shall then be adjusted towards the interest, if any, due from him."

Amendment of section 42

6. In section 42 of the principal Act,—

(a) in the heading for the words and figures "sections 35, 40 or 41", the words and figures, "sections 35, 40, 41 or 47-A" shall be *substituted*.

(b) in sub-section (1), for the words and figures "section 40 or section 41," the words and figures, "section 40, section 41 or section 47-A" shall be *substituted*.

7. In section 47-A of the principal Act,—

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

"(1) (a) If the market value of any property which is the subject of any instrument, on which duty is chargeable on the market value of the property as set forth in such instrument, is less than even the minimum value determined in accordance with the rules made under this Act, the registering officer appointed under the Registration Act, 1908 shall, notwithstanding anything contained in the said Act, immediately after presentation of such instrument and before accepting it for registration and taking any action under section 52 of the said Act, require the person liable to pay stamp duty under section 29, to pay the deficit stamp duty as computed on the basis of the minimum value determined in accordance with the said rules and return the instrument for presenting again in accordance with section 23 of the Registration Act, 1908.

(b) When the deficit stamp duty required to be paid under clause (a), is paid in respect of any instrument and the instrument is presented again for registration, the registering officer shall certify by endorsement thereon, that the deficit stamp duty has been paid in respect thereof and the name and the residence of the person paying them and register the same.

(c) Notwithstanding anything contained in any other provisions of this Act, the deficit stamp duty may be paid under clause (a) in the form of impressed stamps containing such declaration as may be prescribed.

(d) If any person does not make the payment of deficit stamp duty after receiving the order referred to in clause (a) and presents the instrument again for registration, the registering officer shall, before registering the instrument, refer the same to the Collector, for determination of the market value of the property and the proper duty payable thereon."

(b) in sub-section (3), the following explanation shall be *inserted*, namely:—

"*Explanation*:—The payment of deficit stamp duty by any person under any order of registering officer under sub-section (1) shall not prevent the Collector from initiating proceedings on any instrument under sub-section (3)."

(c) after sub-section (4), the following sub-sections shall be *inserted*, namely:—

"(4-A) The Collector shall also require alongwith the deficit stamp duty or penalty required to be paid under clause (ii) of sub-section (4), the payment of a simple interest at the rate of one and half per cent per mensem on the amount of deficit stamp duty calculated from the date of the execution of the instrument till the date of actual payment:

Provided that the amount of interest under this sub-section shall be recalculated if the amount of deficit stamp duty is varied on appeal or revision or by any order of a competent court or authority.

(4-B) The amount of interest payable under sub-section (4-A) shall be added to the amount due and be also deemed for all purposes to be part of the amount required to be paid.

(4-C) Where realisation of the deficit stamp duty remained stayed by any order of any court or authority and such order of stay is subsequently vacated, the interest referred to in sub-section (4-A) shall be payable also for any period during which such order of stay remained in operation.

(4-D) Any amount paid or deposited by, or recovered from, or refundable to, a person under the provision of this Act, shall first be adjusted towards the deficit stamp duty or penalty outstanding against him and the excess, if any, shall then be adjusted towards the interest, if any, due from him."

Amendment of
section 56

8. In section 56 of the principal Act, *after* sub-section (1), the following sub-section shall be *inserted*, namely :-

"(1-A) Notwithstanding anything contained in any other provisions of this Act, any person including the Government aggrieved by an order of the Collector under Chapter-IV, Chapter-V or under clause (a) of the first proviso to section 26 may, within sixty days from the date receipt of such order, prefer an appeal against such order to the Chief Controlling Revenue Authority, who shall, after giving the parties a reasonable opportunity of being heard consider the case and pass such order thereon as he thinks just and proper and the order so passed shall be final:

Provided that no application for stay of recovery of any disputed amount of stamp duty including interest thereon or penalty shall be entertained unless the applicant has furnished satisfactory proof of the payment of not less than one third of such disputed amount:

Provided further that where the Chief Controlling Revenue Authority passes an order for the stay of recovery of any stamp duty, interest thereon or penalty or for the stay of the operation of any order appealed against and such order results in the stay of recovery of any stamp duty, interest thereon or penalty, such stay order shall not remain in force for more than thirty days unless the appellant furnishes adequate security to the satisfaction of the Collector concerned for the payment of the outstanding amount."

Amendment of
section 62

9. In section 62 of the principal Act, in sub-section (1), *for* the words, "shall, for every such offence, be punishable with fine which may extend to five hundred rupees", the words, "shall, for every such offence, be punishable with imprisonment for a term which shall not be less than one month but which may extend to six months and with fine which may extend to five thousand rupees" shall be *substituted*.

STATEMENT OF OBJECT AND REASONS

With a view to preventing the evasion of stamp duty and ensuring realisation thereof, it has been decided to amend the Indian Stamp Act, 1899 in its application to Uttar Pradesh mainly to provide for,—

- (a) including the "Electronic storage device" within the definition of "Instrument",
- (b) defining the expression "Instrument of Gift" and "Public Office",
- (c) clarifying the chargeability of stamp duty on the instruments of "Note or Memorandum",
- (d) empowering the State Government to fix, by notification, the fee under sub-section (1) of section 31,
- (e) the procedure for dealing with the instrument of conveyance etc. if undervalued,
- (f) limitation of sixty days for an appeal against the order of the Collector under Chapter-IV, Chapter-V or under clause (a) of the first proviso to section 26.

The Indian Stamp (Uttar Pradesh Second Amendment) Bill, 2001 is introduced accordingly.

By order,
Y.R. TRIPATHI,
Pramukh Sachiv.