



The Gujarat Increase of Stamp Duties Act, 1961

6 of 1961

Keyword(s):
Stamp Act, Stamp Duty

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

PART IV

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The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March 1961 is hereby published for general information.

M. G. MONANI,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT No. VI OF 1961

(First published, after having received the assent of the Governor
in the "Gujarat Government Gazette" on the
31st March 1961.

An Act to provide for increase in certain stamp duties leviable under
the Bombay Stamp Act, 1958

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

1. (1) This Act may be called the Gujarat Increase of Stamp Duties Act, 1961. Short title
and commen-
cement.

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

Increase in stamp duties.

2. Notwithstanding anything contained in the Bombay Stamp Act, Bom. 1958 (hereinafter referred to as "the principal Act "), the amount of the stamp duty chargeable under the principal Act in respect of the instruments mentioned in Schedule I thereof and specified in the Schedule to this Act shall be increased by ten per cent : LX of 1958,

Provided that when the amount of the increased duty so chargeable on any instrument cannot be expressed in a whole number of *naye paisa* it shall be rounded off to the next higher *naya paisa* if the fraction be half or more ; and if the fraction be less than half it shall be disregarded.

Insertion of new section 11A in Bom. LX of 1858,

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

Use of adhesive stamps in respect of certain instruments.

" 11A. Notwithstanding anything contained in the other provisions of this Act, in the case of instruments specified in the Schedule to the Gujarat Increase of Stamp Duties Act, 1961, adhesive stamps may be used to such extent as the State Government may by notification in the *Official Gazette* direct. " Guj. VI of 1961.

Provisions of principal Act so far as not inconsistent to apply for purposes of this Act.

4. The provisions of the principal Act shall, except in so far as they are inconsistent with anything herein contained, apply for the purposes of this Act.

SCHEDULE

(*Vide* section 2)

Instruments mentioned in Schedule I to the principal Act and chargeable with increased duty under the entries therein.

- (1) Every Agreement and Memorandum of an agreement chargeable under entry 5.
- (2) Every Bond chargeable under entry 13 and every other instrument chargeable with the same duty as a Bond.
- (3) Every Clearance List chargeable under any of the entries 19, 20, 21, 22 or 23.
- (4) Every Conveyance chargeable under entry 25 and every other instrument chargeable with the same duty as a Conveyance.
- (5) Every Note or Memorandum chargeable under entry 43.