



## The Indian Stamp (Delhi Amendment) Act, 2001

Act 8 of 2001

**Keyword(s):**

Central Act Amendment Stamp Duty, Treasury

Amendment appended: 10 of 2007

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60. जहाजरानी आदेश :—किसी जलयान पर माल ढाने-के लिये, या से संबंधित। एक रुपया
61. पट्टे का अभित्याग :—  
 (क) जबकि शुल्क नहीं है जो कि पट्टे का शुल्क है जो दस रुपये से अधिक प्रभार्य नहीं है। यह शुल्क जो उस पट्टे पर प्रभार्य है।  
 (ख) अन्य किसी दशा में। एक सौ रुपये
- छूट :—  
 पट्टे का अभित्याग, जब यह पट्टा शुल्क से मुक्त है।
62. अन्तरण :—(चाहे प्रतिफल से बिना प्रतिफल के) जैसा कि अनुसूची 1 में है।
63. पट्टे का अन्तरण :—अभ्यारण के रूप में या अथवा पट्टे के रूप में। अन्तरण के प्रतिफल पर अन्तरण के लिए इस अधिनियम (क्रमांक-25) द्वारा उद्घोषित शुल्क।
- छूट :—  
 उस पट्टे का अन्तरण हो, शुल्क से मुक्त हो।
64. न्यास :—  
 (क) की घोषणा :—किसी सम्पत्ति का, या संपत्ति संबंधित जो किसी लेख द्वारा की गई हो, और जो वसोयत न हो। संपत्ति की निपटान राशी पर हस्तान्तरण (क्रमांक-23) के बराबर शुल्क।  
 (ख) का निरस किसी सम्पत्ति का, या संपत्ति से संबंधित जो किसी लेख द्वारा की गई हो और वसोयत न हो। संबंधित संपत्ति को राशी या मूल्य के बराबर धनराशी के लिये बंधन (क्रमांक-15) के समान शुल्क-परन्तु एक सौ रुपये से अधिक नहीं।
- कृपया व्यवस्थापन (क्रमांक-58) मूल्यांकन-देखें आंकना (क्रमांक-8) वकील :—वकील के रूप में प्रवेश (क्रमांक-30)
65. माल का वाट्ट :— अर्थात् कोई विलेख जिससे उसमें नामित किसी व्यक्ति का, या उसके अभ्यारिती या धारक का, किसी काल में, जो किसी गोदौ घाट या गोदाम में रखा हो, स्वामित्व प्रमाणित होता हो, यदि ऐसा विलेख उस व्यक्ति द्वारा या उसकी तरफ से, जिसके तहत यह माल हो हस्ताक्षरित या प्रमाणित किया गया हो। एक रुपया

एस.आर. महेश्वरी, अवर सचिव (विधि एवं न्याय)

No.F.14 (23)/LA-2001/535.—The following Act of Legislative Assembly of the national Capital Territory of Delhi received the assent of the President of India on 18th July, 2001 and is hereby published for general information:—

**THE INDIAN STAMP (DELHI AMENDMENT) ACT, 2001**

(Delhi Act No. 1 of 2001)

(As passed by the legislative Assembly of the National Capital Territory of Delhi on 28th March, 2001).

AN

ACT

Further to amend the Indian Stamp Act, 1899.

BE it enacted the Legislative Assembly of the national Capital Territory of Delhi in the Fifty-second year of the Republic of India as follows:—

- Short Title, extent and Commencement 1. (1) This Act may be called the Indian Stamp (Delhi Amendment) Act, 2001.  
 (2) It extends to the whole of the national Capital Territory of Delhi.  
 (3) It shall come into force on such date as the Lieutenant Governor of the National Capital Territory may, by notification in the Delhi Gazette, appoint

Substitution of Schedule for Schedule I-A 2. In the Indian Stamp Act, 1899 as in force in the National Capital Territory of Delhi, for Schedule I-A, the following Schedule shall be substituted, namely:—

"SCHEDULE I-A"

Description of Instrument	Proper Stamp Duty
1. ACKNOWLEDGEMENT, of a debt exceeding twenty rupees in amount or value, written or signed by or on behalf of, a debtor in order to supply evidence of such debt. Any book (other than a banker's Pass Book) or on a separate piece of paper when such book or paper is left in the creditors possession: Provided that such acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.	One rupee
2. ADMINISTRATION BOND, including a bond given u/s 6 of the Govt. Saving Bank Act, 1873 or sections 291, 375 and 376 of the Indian Succession Act, 1925.	
(a) Where the amount does not exceed Rs. 1000.	The same duty as Bond No. 15 for such amount
(b) In any other case:	One Hundred rupees
3. ADOPTION DEED, that is to say, any instrument (other than a Will), recording an adoption, or conferring or purporting to confer an authority to adopt: ADVOCATE—See Entry as an Advocate (No. 39)	Fifty Rupees
4. AFFIDAVIT, including an affirmation or Declaration in the case of persons by law allowed to affirm or declare instead of Swearing.	Ten rupees
Exemptions: Affidavit or declaration in writing when made:	
(a) As a condition of enrolment under the Army Act, 1950; or Air Force Act, 1950;	
(b) For the immediate purpose of being filed or used in any court or before the officer of any court; or	
(c) For the immediate purpose of enabling any person to receive any pension or charitable allowance.	
5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT:	
(a) If relating to the sale of a bill of exchange;	One rupee for every Rs. 10000 or part thereof.
(b) If relating to the sale of a Government Security or share in an incorporated company or other body corporate	One rupee for every Rs. 10000 or part thereof of the value of the security or share subject to maximum of Rs. 1000.
(c) If not otherwise provided for;	Fifty rupees
Exemptions: Agreement or memorandum of agreement:	
(a) For or relating to the sale of goods or merchandise exclusively, not being a Note or Memorandum chargeable under No. 43;	
(b) Made in the form of tenders to the Central Govt. for or relating to any loan.	
6. AGREEMENT TO LEASE—See Lease (No. 35): Agreement Relating To Deposit of Title Deed Pawn or Pledge, that is to say, any Instrument evidencing an agreement relating to:—	
(1) The deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or,	

Description of Instrument	Proper Stamp Duty
(2) The pawn or pledge of moveable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt:—	
(a) If such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement:—	0.5 per cent of the amount secured by such deed, subject to a maximum of fifty thousand rupees.
(b) If such loan or debt is repayable not more than three months from the date of such instrument.	Half the duty payable under sub-clause (a).
Exemptions:	
Instrument of pawn or pledge of goods if unattested	
7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, moveable or immovable, where made by any writing not being a will.	One hundred rupees
8. APPRAISEMENT OR VALUATION made otherwise than under an order of the Court in the course of a suit:—	
(a) Where the amount does not exceed Rs. 1000.	The same duty as Bottomary Bond No. 16
(b) In any other case	Fifty rupees
Exemptions:	
(a) Appraisement of valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.	
(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.	
9. APPRENTICESHIP DEED, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, not being articles of Clerkship (No. 11).	Ten rupees
Exemption:	
Instrument of apprenticeship executed by a Magistrate under the Apprentices Act, 1950, or by which a person is apprenticed by, or at the charge of, any public charity.	
10. ARTICLES OF ASSOCIATION OF A COMPANY:—	
(a) When the authorised capital of the company does not exceed one lac:	0.15% of the Authorised share capital with a monetary ceiling of Rs. 25 Lakhs.
(b) In other cases	
Exemption:	
Article of any Association not formed for profit and registered under section 25 of the Companies Act, 1956.	
See also Memorandum of Association of a Company (No. 39).	
11. ARTICLES OF CLERKSHIP or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court.	Four hundred rupees

Description of Instrument	Proper Stamp Duty
ASSIGNMENT :—See conveyance ( No. 23). Transfer No. 62 and Transfer of Lease No. 63, as the case may be.	
ATTORNEY—See entry as an Attorney No. 30 and power of Attorney (No. 48).	
AUTHORITY TO ADOPT—See Adoption Deed (No. 3).	
12. AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition on a reference made otherwise than by an order of the court in the course of a suit :—	
(a) Where the amount or value of the property to which the award relates as set forth in such award, does not exceed Rs. 1000;	The same duty as a bond No. 15 for such amount.
(b) If it exceeds Rs. 1000, but does not exceed Rs. 5000.	One rupee for every one thousand rupees or part thereof of the value of the property to which the award relates.
and for every additional Rs. 1000 or part thereof in excess of Rs. 5000.	
BILL OF EXCHANGE	Same as in Schedule-I
14. BILL OF LADING (including a through bill of lading)	Same as in Schedule-I
15. BOND as defined by section 2(5) not being a DEBENTURE (No. 27) and not being otherwise.	2% and 0.5% on bond issued by the local authority.
Provided for by this Act or by the court fees Act, 1870-	
See Administration Bond (No. 2) Bottomry Bond (No. 16), Customs Bond (No. 26), Indemnity Bond (No. 34), Respondentia Bond (No. 56), Security Bond (No. 57)	
Exemption Bond when executed by any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital or to any other object of public utility shall not be less than a specified sum per mensem.	
16. BOTTOMRY BOND, that is to say, any instrument whereby the master of a sea-going ship borrow money on a security of the ship to enable him to preserve the ship or prosecute her voyage.	The same duty as a Bond No. 15 for the same amount
17. CANCELLATION- Instrument of (including any instrument by which any instrument previously executed is cancelled) if attested and not otherwise provided for.	One hundred rupees
See also release (No. 55), Revocation of settlement (No. 58-B), Surrender of lease (No. 61), Revocation of Trust (No. 64-B)	
18. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold), Conveyance duty as to the purchaser of any property sold by public auction by a Civil or Revenue Court or Collector or other Revenue Officer	The same duty as Conveyance (No. 23) for a consideration equal to the amount of the purchase money only.
19. CERTIFICATE OR OTHER DOCUMENT evidence the right or title of the holder thereof, or any other person, either to any shares, one thousand stock in or of any incorporated Co. or other body corporate or to become proprietor of shares, scrip or stock in or of any such Co. or body.	One rupee for every one thousand or a part thereof, of the value of the shares, scrip or stock.
See also LETTER OF ALLOTMENT OF SHARES No. 36	
20. CHARTER PARTY, that is to say any instrument (except an agreement for the hire of a tug steamer), whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not.	Fifty rupees

उपबंधों के अनुसूच हैं, इन के अधीन किए गए या उठाए गए मान लिए जायेंगे, यानि उस समय ऐसे उपबंध प्रचलन में थे कि ऐसी बात को गयी थी या ऐसे कदम उठाए गए थे।

आर. के. प्रभाकर, उप सचिव

No. F. 14(7)/LA/2002/839.—The following Act of the Legislative Assembly of the National Capital Territory of Delhi received the assent of the President on 14-6-2002 and is hereby published for general information.

**The Delhi (Distribution of Proceeds of Taxes) Act, 2002 (Delhi Act No. 11 of 2002).**

(As passed by the Legislative assembly of the National Capital Territory of Delhi on 3-4-2002).

An Act to provide for the distribution of the net proceeds of taxes of the Government of National Capital Territory of Delhi among the Municipalities in pursuance of the principles of distribution formulated and the recommendations made by the Finance Commission constituted by the Government of National Capital Territory of Delhi and to make consequential amendments in the Delhi Municipal Corporation Act, 1957, the Delhi Motor Vehicles Taxation Act, 1962 and the New Delhi Municipal Council Act, 1994.

Be it enacted by the Legislative Assembly of the National Capital Territory of Delhi in the Fifty-third Year of the Republic of India as follows:—

**CHAPTER-I**  
Preliminary

**1. Short title extent and commencement:—**

- (1) This Act may be called the Delhi (Distribution of Proceeds of Taxes) Bill, 2002.
- (2) It extends to the whole of the National Capital Territory of Delhi.
- (3) It shall be deemed to have come into force on the 1st day of April, 1996.

**2. Definitions:**

In this Act, unless the context otherwise requires:—

- (a) "Municipality" means an institution of self-government constituted under article 243Q of the Constitution;
- (b) "Government" means the Lt. Governor of the National Capital Territory of Delhi referred to in clause (1) of article 239AA of the Constitution;
- (c) "Finance Commission" means the Finance Commission for the National Capital Territory of Delhi constituted under Section 3 of the Delhi Finance Commission Act, 1994 (10 of 1994).

**CHAPTER-II**

**Taxes levied and distributed between the Government and the Municipalities.**

**3. Distribution of proceeds of taxes:**

(1) All taxes and duties which shall be levied and collect by the Government, shall be distributed between the Government, and the Municipalities in the manner provided in Sub-section (2).

(2) Such percentage as may be prescribed of the net proceeds of such taxes and duties in any financial year (which shall form part of the Consolidated Fund of the National Capital Territory of Delhi) shall, if the Legislative Assembly of the National Capital Territory of Delhi by appropriation made by law in this behalf so provides, be assigned to the Municipalities and shall be distributed among the Municipalities in such percentage and in such manner as may be prescribed.

(3) In this Chapter, "prescribed" means prescribed by the Government by order after considering the recommendations of the Finance Commission.

**CHAPTER-III**

**Amendment of the Delhi Municipal Corporation Act, 1957**

**4. Omission of Section 184:**

Section 184 of the Delhi Municipal Corporation Act, 1957 (66 of 1957) shall be omitted.

**CHAPTER-IV**

**Amendment of the Motor Vehicle Taxation Act, 1962**

**5. Omission of Section 20:**

Section 20 of the Delhi Motor Vehicles Taxation Act, 1962 (57 of 1962) shall be omitted.

**CHAPTER-VI**

**Amendment of the New Delhi Municipal Council Act, 1994**

**6. Omission of Section 125:**

Section 125 of the New Delhi Municipal Council Act, 1994 (44 of 1994) shall be omitted.

**CHAPTER-V**

**Miscellaneous**

**7. Validation.—**All things done and all steps taken by the Government before the commencement of this Act, for assignment and distribution of the net proceeds of taxes and duties levied and collected by the Government to the Municipalities, shall, in so far as they are in conformity with the provisions of this Act, be deemed to have been done or taken under these provisions as if such provisions were in force at the time such things were done or such steps were taken.

R.K. PARBHAKAR, Dy. Secy.

(TO BE PUBLISHED IN THE DELHI GAZETTE PART IV-EXTRAORDINARY)  
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
FINANCE (TAXES & ESTABLISHMENT) DEPARTMENT  
DELHI SECRETARIAT, 4<sup>th</sup> LEVEL, 'A' WING, I.P. ESTATE, NEW DELHI-110 002

F.5(111)/Fin(T&E)/2007-08/JSfin/159

Dated: 19.11.07

**NOTIFICATION**

F.5(111)/Fin(T&E)/2007-08/ In exercise of the powers conferred by sub-section (3) of section 1 of the Indian Stamp (Delhi Amendment) Act, 2007, (Delhi Act No. 10 of 2007) the Lieutenant Governor of the National Capital Territory of Delhi, hereby, appoints the 20<sup>th</sup> day of November 2007, as the date on from which the said Act shall come into force.

By order and in the name of the  
Lieutenant Governor of the National  
Capital Territory of Delhi,

(Ajay Kumar Garg)  
Joint Secretary (Finance/Planning)

F.5(111)/Fin(T&E)/2007-08/JSfin/159

Dated: 19.11.07

**Copy forwarded to:**

1. The Secretary, GAD, Govt. of NCT of Delhi, Delhi Secretariat, I.P. Estate, New Delhi (in duplicate with Hindi version) with the request to publish the order in the Delhi Gazette part -IV extraordinary to today's date.
2. The Secretary to Govt. of India, Ministry of Home Affairs, New Delhi.
3. The Secretary to Govt. of India, Ministry of Finance, New Delhi.
4. The Principal Secretary to the Hon'ble Lieutenant Governor Delhi.
5. The Principal Secretary to the Chief Minister, Govt. of National Capital Territory of Delhi.
6. The Secretary to the Finance Minister, Govt. of National Capital Territory of Delhi.
7. The Secretary to the Revenue Minister, Govt. of National Capital Territory of Delhi.
8. The Secretary (Revenue) and Divisional Commissioner, Govt. of NCT of Delhi, 5 Sham Nath Marg, Delhi.
9. The OSD to the Chief Secretary, Govt. of National Capital Territory of Delhi.
10. The Deputy Secretary, Law, Judicial & Legislative Affairs, Govt. of NCT of Delhi.
11. Guard file.
12. Website

(Ajay Kumar Garg)  
Joint Secretary (Finance/Planning)

दिल्ली राजपत्र (भाग 4) असाधारण में प्रकाशनार्थ  
राष्ट्रीय राजधानी क्षेत्र दिल्ली सरकार  
वित्त (टी व ई) विभाग  
दिल्ली सचिवालय, आई पी एस्टेट,  
नई दिल्ली-110002.

सं.फा.5(111)/वित्त (कर एवं स्थापना)/2007-08/जेएसएफ/159

दिनांक 19.11.07

अधिसूचना

सं.फा.5(111)/वित्त (कर एवं स्थापना)/2007-08/ - भारतीय मुद्रांक (दिल्ली संशोधन) अधिनियम, 2007 (2007 का दिल्ली अधिनियम संख्या 10) की धारा (1) की उपधारा (3) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राष्ट्रीय राजधानी क्षेत्र दिल्ली के उपराज्यपाल, एतद्वारा नवम्बर, 2007 के 20<sup>वें</sup> दिन को उक्त अधिनियम के लागू होने के रूप में नियत करते हैं।

राष्ट्रीय राजधानी क्षेत्र दिल्ली के उपराज्यपाल के  
आदेश से तथा उनके नाम पर

( अजय कुमार गर्ग )  
संयुक्त सचिव, (वित्त/योजना)

सं.फा.5(111)/वित्त (कर एवं स्थापना)/2007-08/जेएसएफ/159 दिनांक 19.11.07

प्रतिलिपि निम्नलिखित को प्रेषित :-

- (1) सचिव, सामान्य प्रशासन विभाग, राष्ट्रीय राजधानी क्षेत्र दिल्ली सरकार को एक अतिरिक्त प्रति सहित दिल्ली राजपत्र (भाग 4) असाधारण में आज की तिथि में प्रकाशनार्थ।
- (2) सचिव, गृह मंत्रालय, भारत सरकार, नई दिल्ली।
- (3) सचिव, वित्त मंत्रालय, भारत सरकार, नई दिल्ली।
- (4) प्रधान सचिव, उपराज्यपाल राज निवास मार्ग, दिल्ली।
- (5) प्रधान सचिव, मुख्यमंत्री, रा0रा0 क्षेत्र दिल्ली सरकार, दिल्ली सचिवालय, नई दिल्ली।
- (6) सचिव, वित्त मंत्री, दिल्ली सरकार, दिल्ली सचिवालय, इन्द्रप्रस्थ एस्टेट, नई दिल्ली।
- (7) सचिव, राजस्वमंत्री, दिल्ली सरकार, दिल्ली सचिवालय, इन्द्रप्रस्थ एस्टेट, नई दिल्ली।
- (8) सचिव, राजस्व एवं मण्डलीय आयुक्त, रा0रा0 क्षेत्र दिल्ली सरकार, दिल्ली सचिवालय, नई दिल्ली।
- (9) विशेष कार्याधिकारी, मुख्य सचिव, रा0रा0 क्षेत्र दिल्ली सरकार, दिल्ली सचिवालय, नई दिल्ली।
- (10) उपसचिव व न्याय, दिल्ली सरकार, दिल्ली सचिवालय, नई दिल्ली।
- (11) गार्ड फाईल
- (12) वेब साईट

( अजय कुमार गर्ग )  
संयुक्त सचिव, (वित्त/योजना)



GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
(DEPARTMENT OF LAW, JUSTICE & LEGISLATIVE AFFAIRS)  
8<sup>TH</sup> LEVEL, C-WING, DELHI SECRETARIAT, NEW DELHI

No. F. 14(20)/LA-2007/LJ/07/

Dated the November, 2007.

To

The Joint Secretary (GAD),  
General Administration Department,  
2<sup>nd</sup> Level, A-Wing,  
Delhi Secretariat,  
New Delhi.

Subject: The Indian Stamp (Delhi Amendment) Act, 2007(Delhi Act 10 of 2007).

Sir,

I am directed to forward herewith two copies of the above notification (English and Hindi versions) for publishing in the Delhi Gazette (Part-IV) – Extra-Ordinary today itself. It is requested that at least 10 copies of this Act may be sent to this Department as soon as received from the press.

Yours faithfully,

(Rakesh Syal)

Encl: As above

Joint Secretary (Law, Justice & L.A.)

No. F.14 (20)/LA-2007/ 15/07/7093

Dated the 13<sup>th</sup> November, 2007

Copy together with the copy of enclosures forwarded for information and necessary action to: -

1. The Secretary, Government of India, Ministry of Home Affairs, New Delhi.
2. The Joint Secretary & Legislative Counsel, Government of India, Ministry of Law & Justice, Legislative Department (Correction Cell), Shastri Bhawan, New Delhi.
- ✓ 3. The Pr.Secretary (Finance), Govt.of NCT of Delhi, Delhi Secretariat, 4<sup>th</sup> Level, A-Wing, New Delhi.
4. The Pr. Secretary to Chief Minister, Govt.of NCT of Delhi, Delhi Secretariat, New Delhi.
5. The Secretary to Lieutenant Governor, Raj Niwas, Delhi-110054.
6. The Secretary (GAD), Govt.of NCT of Delhi, Delhi Secretariat, 2<sup>nd</sup> Level, A-Wing, New Delhi.
7. The Secretary (LA), Delhi Legislative Assembly Secretariat, Old Secretariat, Delhi-11004.
8. The OSD to Chief Secretary, Govt.of NCT of Delhi, Delhi Secretariat, New Delhi.
9. Sh. N.G. Goswami, Legislative Counsel, Law Department, Govt.of NCT of Delhi, Delhi Secretariat, New Delhi.

(Rakesh Syal)

Joint Secretary (Law, Justice & L.A.)

(TO BE PUBLISHED IN PART-IV OF THE DELHI GAZETTE - EXTRAORDINARY)

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
(DEPARTMENT OF LAW, JUSTICE & LEGISLATIVE AFFAIRS)  
8<sup>TH</sup> LEVEL, C-WING, DELHI SECRETARIAT, NEW DELHI

No. F.14(20)/LA-2007/LJ/07/7042

Dated the 18<sup>th</sup> November, 2007

**NOTIFICATION**

No.F.14 (20)/LA-2007/ - The following Act of Legislative Assembly of the National Capital Territory of Delhi received the assent of the President of India on the 5<sup>th</sup> November, 2007 and is hereby published for general information: -

"The Indian Stamp (Delhi Amendment) Act, 2007  
(Delhi Act 10 of 2007)

(As passed by the Legislative Assembly of the National Capital Territory of Delhi on the 18<sup>th</sup> September, 2007).

[ 5<sup>th</sup> November, 2007]

An Act further to amend the Indian Stamp Act, 1899 (Central Act 2 of 1899) as in force in the National Capital Territory of Delhi.

BE it enacted by the Legislative Assembly of the National Capital Territory of Delhi in the Fifty-eighth Year of the Republic of India as follows: -

Short title, extent and  
Commencement.

1. (1) This Act may be called the Indian Stamp (Delhi Amendment) Act, 2007.
- (2) It extends to the whole of the National Capital Territory of Delhi.
- (3) It shall come into force on such date as the Lieutenant Governor of the National Capital Territory of Delhi may, by notification in the Delhi Gazette, appoint.

2. Amendment of  
Schedule 1-A.

In the Indian Stamp Act, 1899 (Central Act 2 of 1899) as in force in the National Capital Territory of Delhi, in Schedule 1-A, for Article No. 23, the following Article shall be substituted, namely:-



**Description of Instrument**

"23. Conveyance as defined by section 2(10) not being a transfer charged or exempted under No. 62.

**Proper Stamp Duty**

Three percent of the consideration amount set forth in the instrument.

Further reduced to two percent in respect of individually/jointly held immovable property by woman/women (Provided that in cases of jointly held immovable property, the reduced rate of stamp duty shall apply only to the share (s) held by woman/women).

**Exemption**

Assignment of copyright under the Copyright Act, 1957, section 18 CO-PARTNERSHIP DEED - See Partnership (No. 46) "



(Rakesh Syal)  
Joint Secretary (Law, Justice & L.A.)



(दिल्ली राजपत्र भाग-4 असाधारण में प्रकाशनार्थ)  
राष्ट्रीय राजधानी क्षेत्र दिल्ली सरकार  
विधि न्याय एवं विधायी कार्य विभाग  
8वां तल, सी-विंग, दिल्ली सचिवालय, इन्द्रप्रस्थ इस्टेट, नई दिल्ली

सं. फा. 14(20)एल0ए0-2007/एलजे/07/7042

दिनांक 13 नवम्बर, 2007

अधिसूचना

सं. फा. 14(20)/एल0ए-2007/- राष्ट्रीय राजधानी क्षेत्र दिल्ली की विधान सभा के निम्नलिखित अधिनियम को दिनांक 5 नवम्बर, 2007 को राष्ट्रपति की सहमति प्राप्त हो गई तथा एतद्वारा उसे सार्वजनिक सूचना के लिए प्रकाशित किया जाता है :-

“ भारतीय मुद्रांक (दिल्ली संशोधन) अधिनियम, 2007  
(2007 का दिल्ली अधिनियम संख्या 10)

(राष्ट्रीय राजधानी क्षेत्र दिल्ली की विधान सभा द्वारा दिनांक 18 सितम्बर, 2007 को यथा पारित)

[5 नवम्बर, 2007]

दिल्ली राष्ट्रीय राजधानी क्षेत्र में यथाप्रवृत्त भारतीय मुद्रांक अधिनियम, 1899 (1899 का केन्द्रीय अधिनियम 2) में और आगे संशोधन करने के लिए अधिनियम ।

इसे भारत गणराज्य के अठावनवें वर्ष में राष्ट्रीय राजधानी क्षेत्र दिल्ली की विधान सभा द्वारा निम्नानुसार अधिनियमित किया जाये :-

संक्षिप्त शीर्षक विस्तार तथा प्रारंभ ।

- (1) इस अधिनियम को भारतीय मुद्रांक (दिल्ली संशोधन) अधिनियम, 2007 कहा जाये ।
- (2) यह समस्त राष्ट्रीय राजधानी क्षेत्र दिल्ली में विस्तारित है ।
- (3) यह उस तिथि से प्रभावी होगा जो दिल्ली राष्ट्रीय राजधानी क्षेत्र के उपराज्यपाल, दिल्ली-राजपत्र में अधिसूचना द्वारा नियत करे ।

2. अनुसूची 1-क का संशोधन ।

राष्ट्रीय राजधानी क्षेत्र दिल्ली में यथाप्रवृत्त भारतीय मुद्रांक अधिनियम, 1899 की (1899 का केन्द्रीय अधिनियम-2) अनुसूची 1-क में मद संख्या 23 के स्थान पर निम्नलिखित मद को प्रतिस्थापित किया जायेगा, अर्थात्:-

दस्तावेज का विवरण

23. धारा 2 (10) द्वारा यथा परिभाषित हस्तांतरण (पत्र) जो अन्तरण प्रभार नहीं है या सं. 62 के अधीन छूट प्रवृत्त नहीं है ।

उचित मुद्रांक शुल्क

दस्तावेज में उल्लिखित प्रतिफल राशि का तीन प्रतिशत

महिला/महिलाओं द्वारा व्यक्तिगत/संयुक्त रूप से धारित अचल संपत्ति के संबंध में दो प्रतिशत तक की कमी (संबंध है कि संयुक्त रूप से धारित अचल संपत्ति के मामलों में मुद्रांक शुल्क की घटी हुई दर महिला/महिलाओं द्वारा धारित भाग पर ही लागू होगी ।)

छूट

कॉपी राइट अधिनियम, 1957 की धारा 18  
सहभागिता विलेख- देखिए सहभागिता (46) के  
अन्तर्गत कॉपीराइट हस्तांतरण ।”

शुक्लेश श्याल

(राकेश श्याल)  
संयुक्त सचिव (विधि, न्याय एवं विधायी कार्य)