



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 422 Dispur, Thursday, 16th September, 2021, 25th Bhadra, 1943 (S. E.)

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GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

## NOTIFICATION

The 16th September, 2021

No. LGL.2/2008/52.- The following Act of the Assam Legislative Assembly which received the assent of the Governor on 9th September, 2021 is hereby published for general information.

**ASSAM ACT NO. XXVII OF 2021**

(Received the assent of the Governor on 9th September, 2021)

**THE INDIAN STAMP (ASSAM AMENDMENT) ACT, 2021**

## AN ACT

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

**Preamble**

Whereas it is expedient further to amend the Indian Stamp Act, 1899, hereinafter referred to as the principal Act, in its application to the State of Assam, in the manner hereinafter appearing;

**Central  
Act II of  
1899**

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

**Short title,  
extent and  
commencement**

1. (1) This Act may be called the Indian Stamp (Assam Amendment) Act, 2021.
- (2) It extends to the whole of Assam.
- (3) It shall come into force at once.

**Amendment of  
Schedule -I of  
Act-II of 1899**

2. In the principal Act, in Schedule - I, for the item nos. 1-12, 13(b) (c), 14-20, 22-65 the following shall be substituted namely: -

| “Description of Instruments<br>(1)   | ‘Proper Stamp Duty’<br>(2)  |
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| 1. Acknowledgement   | Rs. 100/-   |
| 2. Administrative Bond   | Rs. 1000/-  |
| 3. Adoption Deed   | Rs. 500/-   |
| 4. Affidavit including affirmation or declaration.   | Rs. 100/-   |
| 5. Agreement or memorandum of an Agreement.  |   |
| (a) Agreement for conveyance   | Rs 100/- for agreement value up to Rs 1,00,000/-<br>Rs. 1000/- for agreement value from Rs. 1,00,000/- to 10,00,000/-<br>Rs. 5,000/- for agreement value above Rs.10,00,000/- |
| (b) Development Agreement  | Rs.5,000/-  |
| (c) Other Agreement  | Rs.100/-  |
| 6. Agreement relating to deposit of title-deeds, pawn or pledge,-  |   |
| (a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement,- | Rs.10/-   |
| (i) if the amount of loan does not exceed Rs. 1000;  |   |

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| (ii) if it exceeds Rs.1000 and does not exceed Rs. 10,000;  | Rs.20/-   |
| (iii) and for every Rs.10,000 or part thereof in excess of Rs.10,000  | Rs.100/-  |
| (b) if such loan or debt is repayable not more than three months from the date of such instrument   | Same of the duty payable as No13(b)             |
| 7. Appointment in execution of a power,-  |   |
| (a) where the value of the property does not exceed Rs. 1000  | Rs.100/-  |
| (b) in any other case   | Rs.200/-  |
| 8.Appraisalment or Valuation,-  |   |
| (a) where amount does not exceed Rs. 1000   | The same duty as a Bond (No.15) for such amount |
| (b) in any other case   | Rs.50/-   |
| 9. Apprenticeship Deed  |   |
|   | Rs.100/-  |
| 10.Article of Association of a company,-  |   |
| (a) where the company has no share capital or the nominal share capital does not exceed Rs.2,500  | Rs.150/-  |
| (b) where the nominal share capital exceeds Rs 2,500 but does not exceed Rs.5000  | Rs. 200/-                                       |
| (c) where the nominal share capital exceeds Rs.500 but does not exceeds Rs.1,00,000   | Rs.500/-  |
| (d) where the nominal share capital exceeds Rs.1,00,000   | Rs.750/-  |
| 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,-<br>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) |   |
|   | Rs 250 /-                                       |
| 12. Award ,-  |   |
| (a) where amount or value of the property to which the award relates as set forth in such award, does not exceed Rs. 1,000/-  | 2% of the value set forth in the document       |
| (b) if exceeds Rs.1000/- but does not exceed Rs.5,000/- and for every additional Rs.1,000/- or part thereof in excess of Rs. 5,000/-  | 2% of the value set forth in the document       |

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| 13. (b) where payable otherwise than on demand-  |   |
| (i) where payable not more than three months after date or sight,-                           |   |
| if the amount of the bill or note does not exceed Rs.500                                     | Rs.2/-                                    |
| if it exceed Rs.500 but does not exceed Rs. 1,000;   | Rs.5/-                                    |
| and for every additional Rs.1,000 or part thereof in excess of Rs.1,000                      | Rs 5/-                                    |
| (ii) Where payable more than three months but not more than six months after date or sight,- |   |
| if the amount of the bill or note does not exceed Rs.500                                     | Rs.2/-                                    |
| if it exceeds Rs.500 but does not exceed Rs. 1,000   | Rs.4/-                                    |
| and for every additional Rs.1,000 or part thereof in exceeds of Rs.1,000                     | Rs.4/-                                    |
| (iii) Where payable more than six months but not more than nine months after date or sight,- |   |
| if the amount of bill or note does not exceed Rs.500;  | Rs.2/-                                    |
| if it exceeds Rs.500 but does not exceed Rs. 1,000;  | Rs.2/-                                    |
| and for every additional Rs. 1,000 or part thereof if it exceeds of Rs.1,000;                | Rs.4/-                                    |
| (iv) where payable more than nine months but not more than one year after date or sight,-    |   |
| if the amount of the bill or note does not exceed Rs.500;                                    | Rs.4/-                                    |
| if it exceed Rs. 500 but does not exceed Rs 1,000  | Rs.2/-                                    |
| and for every additional Rs.1,000 or part thereof in exceeds of Rs.1,000;                    | Rs.4/-                                    |
| (c) where payable at more than one year after date or sight,-                                |   |
| if the amount of the bill or note does not exceed Rs.500;                                    | Rs.2/-                                    |
| if it exceed Rs.500 but does not exceed Rs.1,000;  | Rs.5/-                                    |
| and for every additional Rs. 1,000 or part thereof in excess of Rs.1,000                     | Rs.10/-                                   |
| 14. Bill of Lading ( including a through bill of lading)                                     | Rs.10/-                                   |
| 15. Bond   |   |
| [(As defined by Section 2(5) of the Indian Stamp Act, 1899)]                                 | 2% of the value set forth in the document |

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| 16. Bottomry Bond  | The same duty as Bond (No. 15) for the same amount   |
| 17. Cancellation   | Rs.1000/-  |
| 18. Certificate of Sale  | (a) 1% of the value set in the document in favour of Women solely<br>(b) 2% of the value set in the document in case of joint registration with women,<br>(c) 3% of the value set in the document in favour of a male or other juridical person          |
| 19. Certificate or other document evidencing the right or title  | Rs.500/-   |
| 20. Charter- Party   | Rs.50/-  |
| 22. Composition Deed   | Rs.100/-   |
| 23. Sale (Conveyance)<br><br>Conveyance (as defined by section 2(10) not being a transfer, charged or exempted under No.62           | (a) 1% of the value set in the document in favour of women solely<br><br>( b) 2% of the value set in the document in case of joint registration with women,<br><br>(c) 3% of the value set in the document in favour of a male or other juridical person |
| 24. Certified Copy   | Rs.50/-  |
| 25. Counterpart or a duplicate of any instrument   | Rs.500/-   |
| 26. Customs Bond<br><br>(a) where the amount does not exceed Rs. 1,000/-   | The same duty as Bond (No.15) for such amount  |
| (b) in any other case  | Rs.1000/-  |
| 27. Debenture,-<br><br>(a) by endorsement or by a separate instrument of transfer,- where the amount or value does not exceed Rs.10; | Rs.1/-   |
| 10-50  | Rs.1/-   |
| 50-100   | Rs.1/-   |
| 100-200  | Rs.1/-   |
| 200-300  | Rs.2/-   |

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| 300-400   | Rs.2/-   |
| 400-500   | Rs.2/-   |
| 500-600   | Rs.3/-   |
| 600-700   | Rs.3/-   |
| 700-800   | Rs.3/-   |
| 800-900   | Rs.3/-   |
| 900-1,000   | Rs.3/-   |
| and for every Rs.500 or part thereof excess of Rs.1,000   | Rs.1/-   |
| (b) By Delivery,-   |          |
| (i) where the amount or value of the consideration for such debenture as set forth therein does not exceed Rs.50; | Rs 1/-   |
| (ii) where it exceeds Rs. 50 but does not exceed Rs.100   | Rs.1/-   |
| 100-200   | Rs.2/-   |
| 200-300   | Rs.2/-   |
| 300-400   | Rs.3/-   |
| 400-500   | Rs.4/-   |
| 500-600   | Rs.5/-   |
| 600-700   | Rs.6/-   |
| 700-800   | Rs.6/-   |
| 800-900   | Rs.7/-   |
| 900-1,000   | Rs.7/-   |
| and for every Rs.500 or part thereof in excess of Rs.1,000  | Rs.4/-   |
| 28. Delivery- Order in respect of Goods   | Rs.10/-  |
| 29.Divorce  | Rs.200/- |

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| <p>30. Entry as an Advocate, Vakil or Attorney on the Roll of any High Court [under the Indian Bar Councils Act, 1926, or] in exercise of powers conferred on such court by Letters Patent or by the [Legal Practitioners Act, 1844] –</p> <p>(a) in any case of an Advocate or Vakil;</p>            | <p>Five Hundred rupees</p>   |
| <p>(b) in any case of an Attorney.</p> <p style="text-align: center;"><u>Exemptions</u></p> <p>Entry of an advocate, vakil or attorney on the the roll of any High Court when he has previously been enrolled in High Court [Omitted]</p>   | <p>Two hundred and fifty rupees.</p>   |
| <p>31. Exchange of property</p>   | <p>(a) 1% of the value set in the document in favour of Women solely</p> <p>(b) 2% of the value set in the document in case of joint registration with women,</p> <p>(c) 3% of the value set in the document in favour of a male or other juridical person</p> |
| <p>32. Further Charge,-</p> <p>(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 ( That is, with possession)</p>   | <p>The same duty as a conveyance (No.23) for a consideration equal to the amount of the further charge secured by such instrument</p>  |
| <p>(b) when such mortgage is one of the description referred to in clause (b) of the Article No. 40 ( that is, without possession),-</p> <p>(i) if at the time of execution of the instrument of further charge possession of the property is given, or agreed to be given under such instrument;</p> | <p>The same duty as a Conveyance (No.23) for a consideration equal to the total amount of the charge (including the original mortgage and further charge)</p>  |
| <p>(ii) if the possession is not so given</p>   | <p>The same duty as a Bond ( No.15) for the amount of the further charge secured by such instrument.</p>   |
| <p>33. Gift</p>   | <p>(a) 1% for Women solely,</p> <p>(b) 2% for joint registration with women,</p> <p>(c) 3% if the property is registered exclusively in the male or other juridical person</p> <p>(d) 0.5% in case of person nearest blood related person ( Blood related)</p> |
| <p>34. Indemnity Bond</p>   | <p>Rs.1,000/-</p>  |

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| <p>35. Lease, including an under-lease or sub – lease and any agreement to let or sub- let ,-</p> <p>(a) where by such lease the rent is fixed and no premium is paid or delivered –</p> <p>(i) where the lease purports to be for a term of less than one year;</p> | <p>Same duty as Bond (No. 15) for the whole amount payable or deliverable under such lease.</p>  |
| <p>(ii) where the lease purports to be for a term of not less than one year but not less than one year but not more than five years;</p>   | <p>The same duty as Bond (No. 15) for the amount o value of the average annual rent reserved.</p>  |
| <p>(iii) where the lease purports to be for a term exceeding five years, and not exceeding ten years;</p>  | <p>The same duty as Conveyance (No. 23) for a market value equal to the amount or value of average annual rent reserved.</p>   |
| <p>(iv) where the lease purports to be for a term exceeding ten years, but not exceeding twenty years;</p>   | <p>Same duty as a Conveyance (No. 23) for a market value equal to twice the amount or value of the average annual rent reserved.</p>   |
| <p>(v) where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years;</p>   | <p>Same duty as a Conveyance (No. 23) for a market value equal to three times the amount or value of the average annual rent reserved.</p>   |
| <p>(vi) where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years;</p>   | <p>Same duty as a Conveyance (No. 23) for a market value equal to four times the amount or value of the average annual rent reserved.</p>  |
| <p>(vii) where the lease purports to be for a term exceeding one hundred years, or in perpetuity;</p>  | <p>The same duty a Conveyance (No. 23) for a market value equal in the case of a lease granted solely for agriculture purposes to one- tenth and in any other case to one- sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.</p> |
| <p>(viii) where the lease does not purport to be for any definite term;</p>  | <p>The same duty as a Conveyance (No. 23) for a market value equal to three times the amount or value of the average annual rent which should be paid or delivered for the first ten years if the lease continues so long .</p>  |
| <p>(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved;</p>   | <p>The same duty as a Conveyance (No. 23) for a market value equal to the amount or value of such fine or premium or advanced as set forth in the lease.</p>   |

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| <p>(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.</p>  | <p>The same duty as Conveyance (No. 23) for a market value equal to the amount or value of such fine or premium or advanced as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered. Provided that, in any case where an agreement to lease is stamped with the <i>ad - valorem</i> stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed rupees two hundred.</p> |
| <p><i>Exemptions</i></p> <p>Lease, executed in the case of cultivation and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.</p> <p>In this exemption a lease for the purpose of cultivation shall include a lease of lands for cultivation together with a homestead or tank.</p> <p>Explanation : When lease undertakes to pay any recurring charges, such as Government revenue, landlords share or cesses, or the owner's share of municipal rates of taxes, which is by law recoverable from the lessor, the amounts so agreed to be paid by the lessee shall be deemed to be part of the rent.</p> |   |
| <p>36. Letter of Allotment of Shares</p>   | <p>Rs.200/-</p>   |
| <p>37. Letter of Credit</p>  | <p>Rs.10/-</p>  |
| <p>38. Letter of license</p>   | <p>Rs.50/-</p>  |
| <p>39. Memorandum of Association of a Company,-</p> <p>(a) if accompanied by Articles of Association under Sec. 26,27 &amp; 28 of the Companies Act, 1956;</p>   | <p>Rs.500/-</p>   |
| <p>(b) if not so accompanied</p>   | <p>Rs.750/-</p>   |

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| 40(a) Mortgage ( with possession)  | (a) 1% of the mortgage amount for women solely,<br><br>( b) 2% of the mortgage amount for joint registration with women,<br><br>(c) 3% of the mortgage amount if the property is registered exclusively in the male or other juridical person |
| (b) Mortgage (without possession Equitable Mortgage)<br>when possession is not given or agreed to be given as aforesaid  | 0.5% of the mortgage amount<br>( maximum Rs.10,000/- )  |
| 41. Mortgage of a Crop,-<br><br>(a) when the loan is repayable not more than three months from the date of the instrument –<br><br>For every sum secured not exceeding Rs.500  | Rs.1/-  |
| and for every Rs. 200 or part thereof secured in excess of Rs. 200   | Rs.1/-  |
| (b) when the loan is repayable more than three months, but not more than eighteen months from the date of the instrument-<br><br>for every sum secured not exceeding Rs.100  | Rs.2/-  |
| and for every Rs.100 or part thereof secured in excess of Rs.100   | Rs.2/-  |
| 42. Notarial Act   | Rs 50/-   |
| 43. Note or Memorandum,-<br><br>(a) of any goods exceeding in value twenty rupees  | Rs.10/-   |
| (b) of any stock or marketable security exceeding in value twenty rupees   | Rs.10/-   |
| 44. Note of protest by the Master of a ship  | Rs.20/-   |
| 45. Partition  | 0.5% of amount of the value of the separated share/ shares of the property  |
| 46.(A) Partnership –   | Rs. 1000/-  |
| (B) Dissolution of Partnership   | Rs.500/-  |
| 47. Policy of Insurance<br><br>A- Sea Insurance-<br>(1) For or upon any voyage ,–<br><br>(i) where the premium or consideration does not exceed the rate of on-eight per centum of the amount insured by the policy; | Rs.1/-                      Rs.1/-  |

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| (ii) in any other case, in respect of every full sum of one thousand five hundred rupees and also any fractional part of one thousand five hundred rupees insured by the policy;   | Rs.1/- | Rs.1/-   |
| (2) For time,-<br>(iii) in respect of every full sum of one thousand hundred rupees and also any fractional part of one thousand five hundred rupees insured by the policy;  | Rs 1/- | Rs1/-  |
| Where the insurance shall be made for any time not exceeding six months;   | Rs 1/- | Rs 1/-   |
| Where the insurance shall be made for any time exceeding six months and not exceeding twelve months  | Rs 1/- | Rs 1/-   |
| B. Fire- insurance and other classes of insurance, not elsewhere including in this article, covering goods, merchandise, personal effects, crops and other property against loss or damage-  |        |  |
| (1) in respect of an original policy,-<br>(i) when the sum insured does not exceed Rs. 5,000   | Rs 2/- |  |
| (ii) in any other case   | Rs 4/- |  |
| (2) in respect of each receipt for any payment of a premium on any renewal of an original policy   |        | One-half of the duty payable in respect of the original policy in addition to the amount, if any chargeable under No. 53 |
| C- Accident and Sickness insurance –   |        |  |
| (a) against railway accident, valid for a single journey only  | Rs 2/- |  |
| (b) in any other case-for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs.1000 and such amount exceeds Rs.1,000 for every Rs.1,000 or part thereof | Rs 2/- |  |
| CC- Insurance by way of indemnity  | Rs 5/- |  |
| E-Life insurance or group insurance or other insurance not specifically provided for, except such a re-insurance, as is described in Division E of this article ,–   |        |  |
| (i) for every sum insured not exceeding Rs.250   | Rs 2/- | Rs 1/-   |
| (ii) 250-500   | Rs 2/- | Rs 1/-   |
| (iii)500 – 1000 and also for every Rs. 1000 or part thereof in excess of Rs 1,000  | Rs 2/- | Rs 1/-   |
| F- Re-insurance by an insurance company  |        | One quarter of the duty payable in respect of the original insurance but not less than Rs 1/- or more than Rs 5/-        |

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| 48(a) Special Power of Attorney   | Rs.500/-   |
| (b) General Power of Attorney   | Rs.1000/-  |
| 49.Promissory Note  |  |
| (a)when payable on demand,-   |  |
| (i)when the amount or value does not exceed Rs.250/-  | Rs.5/-   |
| (ii)250/-1,000/-  | Rs.30/-  |
| (iii)in any other case  | Rs.50/-  |
| (b) when payable otherwise than or demand   | The same duty as a Bill of Exchange (No.13) for the same amount payable otherwise than on demand |
| 50.Protest of bill or Note  | Rs.50/-  |
| 51.Protest by the master of Ship  | Rs.50/-  |
| 52.Proxy  | Rs.5/-   |
| 53. Receipt   | Rs 5/-   |
| 54.Reconveyance,-   |  |
| (a)if the consideration for which the property was mortgaged does not exceed Rs.1000/-  | Rs.200/-   |
| (b)in any other case  | Rs 400/-   |
| 55.Release Relinquishment of right,-  |  |
| (a)if the amount or value of the claim does not exceed Rs.1000/-  | Rs.200/-   |
| (b)in any other case  | Rs 300/-   |
| 56.RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.<br>REVOCATION OF ANY TRUST OR SETTLEMENT -See settlement (No. 580; TRUST (No. 64). | The same duty as a bond (No. 15) for the amount of the loan secured.                             |
| 57.Security Bond  |  |
| Security Bond or Mortgaged Deed executed by way of security for the due execution of an office or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract,-  |  |
| (a)when the amount secured does not exceed Rs.1,000/-   | 2% of value set in the document (Maximum of Rs.5000/-)   |
| (b)in any other case  | 2% of value set in the document (Maximum of Rs.5000/-)   |

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| 58.Settlement<br>A-Instrument of (including a deed of dower)<br>B-Revocation of   | The same duty as a Conveyance (No.23) for a sum equal to the amount of value of the property concerned as set forth in the Instrument of Revocation           |
| 59.Share Warrants   | One and a half times the duty payable on a Consideration equal to the nominal amount of the shares specified in the Warrant                                   |
| 60.Shipping Order   | Rs.50/-   |
| 61.Surrender of Lease,-<br>(a)when the duty with which the lease is chargeable does not exceed Rs.10/-  | Rs.200/-  |
| (b) in any other case   | Rs. 300/-   |
| 62.Transfer,-<br>(a) of shares in incorporated company or other body corporate;   | Rs.1/-  |
| (b) of debentures, being marketable securities, whether the debentures is liable to duty or not, except debentures provided for by section 8;                         | One-half of the duty payable on a conveyance (No.23) for a consideration equal to the debentures.   |
| (c) of any interest secured by a bond, mortgage- deed or policy of insurance,-<br>(i) if the duty on such bond , mortgage-deed or policy does not exceed five rupees; | The duty with which such bond , mortgage-deed or policy of insurance is chargeable  |
| (ii) in any other case  | Rs.10/-   |
| (d) of any property under the Administrator Generals Act 1874(2 of 1874), section 31;   | Rs.20/-   |
| (e) of any trust- property without consideration from one trustee to another trustee or from a trustee to a beneficiary   | Rs. 10/-  |
| 63.Transfer of Lease(Transfer of Lease by way of assignment and by way of under lease)  | (a) 1%for women solely ,<br>(b) 2% for joint registration with women,<br>(c) 3% if the property is registered in the name of a male or other juridical person |

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| 64.Trust   |  |
| A- Declaration of, or concerning , any property when made by any writing not being a Will    | 2% of value set in the name document (Maximum of Rs.10,000/-)  |
| B- Revocation of – or concerning any property when made by any instrument other than a will. | The same duty as Bond (No 15) for a sum equal to the amount or value of the property concerned as set forth on the instrument but not exceeding thirty rupees. |
| 65.Warrant for Goods   | Rs. 10/- ”   |

**GEETANJALI DAS SAIKIA,**

Secretary to the Government of Assam,  
Legislative Department, Dispur, Guwahati-6.