



The Indian Stamp (Tamil Nadu Amendment) Act, 1958

Act 14 of 1958

Keyword(s):

Central Act Amendment, The Indian Stamps Act, 1899

Amendments appended: 24 of 1967, 10 of 1973, 27 of 1973, 25 of 1974, 24 of 1975, 40 of 1975, 5 of 1976, 42 of 1981, 38 of 1987, 39 of 1992, 43 of 1992, 1 of 2000, 9 of 2001, 31 of 2004, 13 of 2008, 16 of 2013, 18 of 2013, 19 of 2013, 13 of 2024

DISCLAIMER: This document is being furnished to you for your information by PRS Legislative Research (PRS). The contents of this document have been obtained from sources PRS believes to be reliable. These contents have not been independently verified, and PRS makes no representation or warranty as to the accuracy, completeness or correctness. In some cases the Principal Act and/or Amendment Act may not be available. Principal Acts may or may not include subsequent amendments. For authoritative text, please contact the relevant state department concerned or refer to the latest government publication or the gazette notification. Any person using this material should take their own professional and legal advice before acting on any information contained in this document. PRS or any persons connected with it do not accept any liability arising from the use of this document. PRS or any persons connected with it shall not be in any way responsible for any loss, damage, or distress to any person on account of any action taken or not taken on the basis of this document.

¹[TAMIL NADU] ACT No. XIV OF 1958².[THE INDIAN STAMP (¹[TAMIL NADU] AMENDMENT)
ACT, 1958]

[Received the assent of the President on the 7th July 1958,
first published in the Fort St. George Gazette Extra-
ordinary on the 11th July 1958 (Asadha 20, 1880).]

An Act further to amend the Indian Stamp Act, 1899 in its
application to the ³[State of Tamil Nadu].]

WHEREAS it is expedient further to amend the Indian
Stamp Act, 1899 (Central Act II of 1899), in its application
to the ³[State of Tamil Nadu] for the purposes hereinafter
appearing ;

BE it enacted in the Ninth Year of the Republic of India
as follows :—

1. (1) This Act may be called the “Indian Stamp
(¹[Tamil Nadu] Amendment) Act, 1958”.

Short title,
extent and
commencement.

(2) It extends to the whole of the ³[State of Tamil
Nadu].

(3) It shall come into force on such date⁴ as the State
Government may, by notification, appoint.

2. In section 2, clause (10), of the Indian Stamp Act, 1899 (Central Act II of 1899), as amended by the Madras Stamp (Amendment) Act, 1922 (Madras Act VI of 1922), and the Madras Stamp (Increase of Duties) Act, 1943 (Madras Act XVI of 1943) (hereinafter referred to as the principal Act), the words, figure and letter “or by Schedule I-A as the case may be” shall be omitted. **Amendment of section 2.**

¹ These words were substituted for the word “Madras” by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

² For Statement of Objects and Reasons, see Fort St. George Gazette Extraordinary, dated the 14th March 1958, Part IV-A, Pages 172 to 174.

³ This expression was substituted for the expression “State of Madras” by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

⁴ Came into force on the 1st October 1958.

Amendment of section 3. 3. In section 3 of the principal Act, for the first proviso, the following proviso shall be substituted, namely :—

“ Provided that any increase in the amount of duty chargeable under the Madras Stamp (Amendment) Act, 1922 (Madras Act VI of 1922), or the Madras Stamp (Increase of Duties) Act, 1943 (Madras Act XVI of 1943), shall not have the effect of increasing the duty payable in respect of instruments specified in clause (a) or clause (c) of this section and executed before the first day of April 1922.”

Amendment of section 4. 4. In section 4 of the principal Act, for 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 for the conveyance, mortgage or settlement and each of the other instruments shall be chargeable with a duty of three rupees* instead of the duty, if any, [prescribed for it in that Schedule.”

Amendment of section 6. 5. In section 6 of the principal Act—

(i) the words, figure and letter “or in Schedule I-A as the case may be” shall be omitted ;

(ii) for the proviso, the following proviso shall be substituted, namely :—

“Provided that nothing in this Act contained shall render chargeable with duty exceeding three rupees* a counterpart or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid.”

*By virtue of section 4 (1) of the Tamil Nadu Stamp (Increase of Duties) Act, 1962 (Tamil Nadu Act 8 of 1962) the Indian Stamp Act, 1899 (Central Act II of 1899) shall have effect as if for the words “three rupees”, the words “four rupees and fifty naye paise” had been substituted. Again for the words “four rupees and fifty naye paise” the words “five rupees” were substituted by section 4 of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

6. In section 11, clause (a), of the principal Act, for Amend-
the words "one and a half annas", the words "ten naye ment of
paise" *shall be substituted. section 11.

7. In section 19-A of the principal Act —

Amend-
ment of
section
19-A.

(i) in the marginal notes, the word, brackets and
letters " clause (bb) of " shall be omitted ;

(ii) the words, brackets and letters " clause (bb) of the
first proviso to " shall be omitted ;

(iii) the words "the first proviso to" shall be omitted ;

(iv) for the words, figure and letter " under Schedule
I-A", the words and figure "under Schedule I" shall be
substituted.

8. In section 23-A, sub-section (1), of the principal Amend-
Act, the words, figures, letters and brackets "or article ment of
No. 4 (c) of Schedule I-A as the case may be " shall be section
omitted. 23-A.

9. In section 24** of the principal Act, the words, Amend-
figures and letter " or Article 16 of Schedule I-A as the ment of
case may be " shall be omitted. section 24.

10. In section 29, clause (a), of the principal Act, the Amend-
words, figure and letter " or the corresponding articles of men. of
Schedule I-A as the case may be " shall be omitted. section 29.

11. In section 31, sub-section (1), of the principal Act, Amend-
for the words "not less than eight annas", the words "not ment of
less than fifty naye paise " shall be substituted. section 31.

* By virtue of section 4 (2) of the Tamil Nadu Stamp (Increase
of Duties) Act, 1962 (Tamil Nadu Act 8 of 1962) the Indian Stamp
Act, 1899 (Central Act II of 1899) shall have effect as if for the words
"ten naye paise", the words "twenty naye paise" had been substi-
tuted.

** A new section was substituted for section 24 of the principal
Act by section 2 of the Indian Stamp (Tamil Nadu Amendment)
Act, 1967 (Tamil Nadu Act 24 of 1967).

Amend- 12. In clause (c) of the proviso to sub-section (3) of
ment of section 32, in clause (a) of the proviso to section 35, in sub-
sections section (1) of section 40 and in section 41, of the principal
32, 35, 40 Act—
and 41.

(i) for the words "one and a half annas", the words
*"ten naye paise" shall be substituted ;

(ii) for the words, figure, letters and brackets
"[article 34(a) of Schedule I-A] chargeable under clauses (aa)
or (bb) of section 3 with a duty of four annas", the words,
figure, letter and brackets "[Article 41 (a) of Schedule I]
chargeable under section 3 with a duty of *twenty-five naye
paise" shall be substituted.

Amend- 13. In sections 53 and 54 of the principal Act, for the
ment of words "one anna for each rupee", the words "ten naye
sections paise for each rupee" shall be substituted.
53 and 54.

Substitu- 14. For section 78 of the principal Act, the following
tion of new section shall be substituted, namely :—
section for section 78.

¹[78, Duty or allowance to be rounded off to the
next higher multiple of five paise.—If the total amount
of duty payable or of allowance to be made, under this
Act is not a multiple of five paise, the total amount shall
be rounded off to the next higher multiple of five paise.

¹ This section was substituted for section 78 by section 9 of the
Indian Stamp (Tamil Nadu Amendment) Act, 1967 (Tamil Nadu
Act 24 of 1967).

* By virtue of section 4 (3) of the Tamil Nadu Stamp (Increase
of Duties) Act, 1962 (Tamil Nadu Act 8 of 1962) the Indian Stamp
Act, 1899 (Central Act II of 1899) shall have effect as if for the words
"ten naye paise" and "twenty-five naye paise", the words "twenty
naye paise" and "forty naye paise" had respectively been substituted.
Again for the words "forty naye paise", the words "fifty paise"
were substituted by section 5 of the Indian Stamp (Tamil Nadu
Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

15. In Schedule I to the principal Act —

Amend-
ment of
Schedule I.

(i) for entries 1 to 12, the following entries shall be substituted, namely :—

“ *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 in any book (other than a banker's pass book) or on a separate piece or paper when such book or paper is left in the creditor's possession : Provided that such acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property. Fifteen paise.
- “2. **ADMINISTRATION BOND** including a bond given under section 291 or section 375 of the Indian Succession Act, 1925 (Central Act XXXIX of 1925), or section 6 of the Government Savings Banks Act, 1873 (Central Act V of 1873). The same duty as a Bond (No. 15) for the same amount.
- “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. Thirty-five rupees.

1 Articles 1 to 10 were substituted by section 6(i) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

*Description of Instrument.**Proper stamp duty.*

14. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing. Five-rupees.

Exemptions.

Affidavit or declaration in writing when made—

- (a) as a condition of enlistment under the Army Act, 1950 (Central Act XLVI of 1950);
 (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court; or
 (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

2[5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT.

- (a) if relating to the sale of a bill of exchange; One rupee.

¹ Articles 1 to 10 were substituted by section 6 (i) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

² For Article 5 substituted by section 15 (i) of the Indian Stamp (Tamil Nadu Amendment) Act, 1958 (Tamil Nadu Act XIV of 1958) the following article was earlier substituted by section 3 of the Indian Stamp (Tamil Nadu Amendment) Act, 1974 (Tamil Nadu Act 25 of 1974):—

“ 5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—

- (a) if relating to the sale of a bill of exchange; Sixty paise;
 (b) if relating to the purchase or sale of a Government security; Subject to a maximum of forty-five rupees thirty paise for every Rs. 10,000 or part thereof, of the value of the security at the time of its purchase or sale, as the case may be.

(c) if relating to the purchase or sale of shares, scrips, stocks, bonds, debentures, debenture stocks or any other marketable security of a like nature in or of any incorporated company or other body corporate—

(i) when such agreement or memorandum of an agreement is with or through a member or between members of a Stock Exchange recognised under the Securities Contracts (Regulation) Act, 1956 (Central Act 42 of 1956);

Fifteen paise for every Rs. 2,500 or part thereof, of the value of the security at the time of its purchase or sale, as the case may be.

(ii) in other cases;

Forty paise for every Rs. 2,500 or part thereof, of the value of the security at the time of its purchase or sale, as the case may be.

(d) if relating to the purchase or sale of cotton including cotton pods or kapas (unginned) cotton ;

Twenty-five paise for every unit of transaction or part thereof.

N.B.—The term “unit of transaction” means the quantity of cotton weighing approximately 4,500 kilograms.

(e) if relating to the purchase or sale of bullion or specie ;

(i) Ten paise for every unit of 10 kilograms of silver or part thereof.

(ii) Forty paise for every unit of 1 kilogram of gold or part thereof.

(iii) Seventy-five paise for every unit of 250 sovereigns or part thereof.

(f) if relating to the purchase or sale of oil seeds —

- (i) Groundnuts;
- (ii) Linseed ;
- (iii) Castor seed ;
- (iv) Cotton seed ;

Forty paise for every unit of 25 metric tonnes or part thereof.

(g) if relating to the purchase or sale of yarn of any kind, non-mineral oils or spices of any kind ;

Ten paise for every Rs. 2,500 or part thereof of the value of yarn of any kind, non-mineral oils or spices of any kind.

*Description of instrument.**Proper stamp duty.*

(b) if relating to the purchase or sale of a Government security ;

Subject to a maximum of fifty rupees, thirty paise for every Rs. 10,000 or part thereof, of the value of the security at the time of its purchase or sale, as the case may be.

(c) if relating to the purchase or sale of shares, scrips, stocks, bonds, debentures, debenture stocks or any other marketable security of a like nature in or of any incorporated company or other body corporate —

(i) when such agreement or memorandum of an agreement is with or through a member or between members of a Stock Exchange recognized under the Securities Contracts (Regulation Act, 1956 (Central Act 42 of 1956) ;

Fifteen paise for every Rs. 2,500 or part thereof, of the value of the security at the time of its purchase or sale, as the case may be.

(h) if relating to the purchase or sale of Hydro-sulphite of Soda ;

Ten paise for Rs. 2,500 or part thereof of the value of Hydro-sulphite of Soda.

(i) if not otherwise provided for ;

Two rupees twenty-five paise.

Exemptions.

Agreement or memorandum of agreement—

(a) for or relating to the purchase or sale of goods or merchandise exclusively, not being an agreement or memorandum of agreement chargeable under clause (d), clause (e), clause (f), clause (g) or clause (h) of this article or a note or memorandum chargeable under No. 43;

(b) made in the form of tenders to the Central Government for, or relating to any loan." The present Article 5 was substituted by section 6(i) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(ii) in other cases Fifty paise for every Rs. 2,500 or part thereof, of the value of the security at the time of its purchase or sale, as the case may be.
(d) if relating to the purchase or sale of cotton including cotton pods or kapas (unginned cotton) ;	Thirty paise for every unit of transaction or part thereof.
	<i>N.B.</i> —The term “unit of transaction” means the quantity of cotton weighing approximately 4,500 kilograms.
(e) if relating to the purchase or sale of bullion or specie ;	(i) Ten paise of every unit of 10 kilograms of silver or part thereof. (ii) Fifty paise for every unit of one kilogram of gold or part thereof. (iii) One rupee for every unit of 250 sovereigns or part thereof.

*Description of instrument.**Proper stamp duty.*

(f) if relating to the purchase or sale of oilseeds:—

- (i) Groundnuts ;
- (ii) Linseed ;
- (iii) Castor seed ;
- (iv) Cotton seed ;

} Fifty paise for every
unit of 25 Metric
tonnes or part
thereof.

(g) if relating to the purchase or sale of yarn of any kind, non-mineral oils or spices of any kind. Ten paise for every Rs.2,500 or part thereof of the value of yarn of any kind, non-mineral oils or spices of any kind.

(h) if relating to the purchase or sale of Hydro-sulphite of Soda ; Ten paise for every Rs.2,500 or part thereof of the value of Hydro-sulphite of Soda.

(i) if not otherwise provided for ; Two rupees fifty paise.

*Exemptions.***Agreement or memorandum of agreement—**

(a) for or relating to the purchase or sale of goods or merchandise exclusively, not being an agreement or memorandum of agreement chargeable under clause (d), clause (e), clause (f), clause (g) or clause (h) of this article or a note or memorandum chargeable under No. 43 ;

(b) made in the form of tenders to the Central Government for, or relating to, any loan.]

Description of instrument.

Proper stamp
duty.

16. AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, 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

(2) the Pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—

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

	<i>If drawn singly.</i>	<i>If drawn in set of two for each part of the set.</i>	<i>If drawn in set of three for each part of the set.</i>
	RS.	RS.	RS.
(i) when the amount of the loan or debt does not exceed Rs. 200 ;	1 00	1 00	0 50
(ii) when it exceeds Rs. 200, but does not exceed Rs. 400 ;	2 00	1 00	1 00

1 Articles 1 to 10 were substituted by section 6 (i) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

<i>Description of instrument.</i>	<i>Proper stamp duty</i>		
	<i>If drawn singly.</i>	<i>If drawn in set of two for each part of the set.</i>	<i>If drawn in set of three for each part of the set.</i>
	<i>RS.</i>	<i>RS.</i>	<i>RS.</i>
when it exceeds Rs. 400, but does not exceed Rs. 600;	3 00	1 50	1 00
when it exceeds Rs. 600, but does not exceed Rs. 800;	3 50	2 00	1 50
when it exceeds Rs. 800, but does not exceed Rs. 1,000;	4 50	2 50	1 50
when it exceeds Rs. 1,000, but does not exceed Rs. 1,200;	5 50	3 00	2 00
when it exceeds Rs. 1,200, but does not exceed Rs. 1,600;	7 00	3 50	2 50
when it exceeds Rs. 1,600, but does not exceed Rs. 2,500;	11 00	5 50	3 50
when it exceeds Rs. 2,500, but does not exceed Rs. 5,000;	21 00	11 00	7 00
when it exceeds Rs. 5,000, but does not exceed Rs. 7,500.	32 00	16 00	11 00
when it exceeds Rs. 7,500, but does not exceed Rs. 10,000;	42 00	21 00	14 00
when it exceeds Rs. 10,000, but does not exceed Rs. 15,000;	65 00	32 00	21 00
when it exceeds Rs. 15,000, but does not exceed Rs. 20,000;	85 00	42 00	30 00
when it exceeds Rs. 20,000, but does not exceed Rs. 25,000;	105 00	52 00	35 00

Description of instrument.	Proper stamp duty		
	If drawn singly.	If drawn in set of two for each part of the set.	If drawn in set of three for each part of the set.
	RS.	RS.	RS.
when it exceeds Rs.25,000, but does not exceed Rs. 30,000 ;	125 00	65 00	42 00
and for every additional Rupees 10,000 or part thereof in excess of Rs. 30,000.	42 00	21 00	14 00
(b) if such loan or debt is repayable not more than three months from the date of such instrument.	Half the duty payable on a loan or debt under clause (a) (i) or clause (a) (ii) for the amount secured.		
<i>Exemption—Instrument of pawn or pledge of goods, if unattested.</i>			
17. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, movable or immovable, where made by any writing not being a will.	Sixty rupees.		
18. APPRAISEMENT OR VALUATION made otherwise than under an order of the Court in the course of a suit—			
(a) where the amount does not exceed Rs. 1,000.	The same duty as a Bottomry Bond (No. 16) for such amount.		
(b) in any other case.	Twenty-five rupees.		

¹Articles 1 to 10 were substituted by section 6(i) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

*Description of instrument.
Exemptions*

*Proper stamp
duty.*

(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.

19. APPRENTICESHIP DEED Twelve rupees.

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.

Exemption.

Instruments of apprenticeship by which a person is apprenticed by, or at the charge of, any public charity.

10. ARTICLES OF ASSOCIATION OF A COMPANY One hundred and fifty rupees.

Exemption.

Articles of any association not formed for profit and registered under the Companies Act, 1956 (Central Act of 1956).

¹ Articles 1 to 10 were substituted by section 6 (i) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
¹ [11. * * *	* * *]
² [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. 1,000 ;	The same duty as a Bottomry Bond (No. 16) for such amount.
(b) if it exceeds Rs. 1,000, but does not exceed Rs. 5,000 ; and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000.	Thirty rupees. One rupee and fifty paise subject to a maximum of one hundred rupees.]”

(ii) for entries 15 to 20, the following entries shall be substituted, namely :—

“³15. BOND [as defined by section 2(5)] not being a DEBENTURE and not being otherwise provided for by this Act, or by the Tamil Nadu Court-fees and Suits Valuation Act, 1955 (Tamil Nadu Act XIV of 1955)—

where the amount or value secured does not exceed Rs. 10; Fifty paise.

¹ This Article was omitted by section 6 (ii) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

² This Article was substituted for Article 12 by section 6 (iii) *ibid.*

³ Articles 15 to 20-A were substituted for Articles 15 to 20-A as substituted in Tamil Nadu Act XIV of 1958 by section 6(iv) *ibid.*

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
where it exceeds Rs. 10 and does not exceed Rs. 50;	One rupee.
where it exceeds Rs. 50 and does not exceed Rs. 100 ;	Two rupees.
where it exceeds Rs. 100 and does not exceed Rs. 200 ;	Four rupees.
where it exceeds Rs. 200 and does not exceed Rs. 300;	Six rupees.
where it exceeds Rs. 300 and does not exceed Rs. 400 ;	Eight rupees.
where it exceeds Rs. 400 and does not exceed Rs. 500 ;	Ten rupees.
where it exceeds Rs. 500 and does not exceed Rs. 600 ;	Fifteen rupees.
where it exceeds Rs. 600 and does not exceed Rs. 700 ;	Seventeen rupees.
where it exceeds Rs. 700 and does not exceed Rs. 800 ;	Twenty rupees.
where it exceeds Rs. 800 and does not exceed Rs. 900 ;	Twenty-two rupees and fifty paise.
where it exceeds Rs. 900 and does not exceed Rs. 1,000 ;	Twenty-five rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Twelve rupees.

Exemption.

Bond, when executed by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per mensem.

424

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
116. BOTTOMRY BOND, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage—	
where the amount of value secured does not exceed Rs. 10 ;	One rupee.
where it exceeds Rs. 10 and does not exceed Rs. 50 ;	One rupee fifty paise.
where it exceeds Rs. 50 and does not exceed Rs. 100 ;	Two rupees fifty paise.
where it exceeds Rs. 100 and does not exceed Rs. 200 ;	Five rupees.
where it exceeds Rs. 200 and does not exceed Rs. 300 ;	Eight rupees.
where it exceeds Rs. 300 and does not exceed Rs. 400 ;	Ten rupees.
where it exceeds Rs. 400 and does not exceed Rs. 500 ;	Thirteen rupees.
where it exceeds Rs. 500 and does not exceed Rs. 600 ;	Fifteen rupees.
where it exceeds Rs. 600 and does not exceed Rs. 700 ;	Eighteen rupees.
where it exceeds Rs. 700 and does not exceed Rs. 800 ;	Twenty rupees.
where it exceeds Rs. 800 and does not exceed Rs. 900 ;	Twenty-three rupees.

¹ Articles 15 to 20-A were substituted for Articles 15 to 20-A as substituted in Tamil Nadu Act XIV of 1958 by section 6 (iv) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
where it exceeds Rs. 900 and does not exceed Rs. 1,000 ;	Twenty-five rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000 ;	Thirteen rupees.
¹ 17. CANCELLATION.—Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.	Twenty-five rupees.
¹ 18. CERTIFICATE OF SALE.—(in respect of each property put up as a separate lot and sold), granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer—	
(a) where the purchase-money does not exceed Rs. 10 ;	One rupee.
(b) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25 ;	One rupee fifty paise.
² [(bb) where the purchase-money exceeds Rs. 25 but does not exceed Rs. 50 ;	Three rupees.]
(c) in any other case	The same duty as a Conveyance (No. 23) for a market value* equal to the amount of the purchase-money only.

¹Articles 15 to 20-A were substituted for Articles 15 to 20-A as substituted in Tamil Nadu Act XIV of 1958 by section 6 (iv) of the India Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

²This clause was inserted by section 3 (i) of the Indian Stamp (Tamil Nadu Second Amendment) Act, 1975 (Tamil Nadu Act 40 of 1975).

*The words "market value" were earlier substituted for the word "consideration" by section 10(a) of the Indian Stamp (Tamil Nadu Amendment) Act, 1967 (Tamil Nadu Act 24 of 1967).

*Description of Instrument.**Proper stamp duty.***119. CERTIFICATE OR OTHER DOCUMENT, evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate or to become proprietor of shares, scrip or stock in or any such company or body.** **Thirty paise.****120. CHARTER-PARTY, that is to say, any instrument (except an agreement for the hire of a tugsteamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer whether it includes a penalty clause or not.** **Five rupees.****²[20-A. CHIT AGREEMENT, that is an agreement relating to a chit as defined in clause (3) of section 2 of the Tamil Nadu Chit Funds Act, 1961 (Tamil Nadu Act 24 of 1961), if either such agreement is executed or the chit is conducted in the State of Tamil Nadu.** **One rupee fifty paise]**

¹Articles 15 to 20-A were substituted for Articles 15 to 20-A as substituted in Tamil Nadu Act XIV of 1958 by section 6 (iv) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

²For Article 20-A substituted in Tamil Nadu Act XIV of 1958, the following Article was earlier substituted by section 67 of the Tamil Nadu Chit Funds Act, 1961 (Tamil Nadu Act, 24 of 1961).

“20-A. A chit agreement, that is an agreement relating to a chit as defined in clause (3) of section 2 of the Madras Chit Funds Act, 1961, if either such agreement is executed or the chit is conducted in the State of Madras. **One rupee.**

The present Article 20-A was substituted by section 6 (iv) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

*Description of instrument.**Proper stamp duty.*

(iii) for entries 22 to 26, the following entries shall be substituted, namely :—

- ¹[22. COMPOSITION—DEED, Thirty-five rupees.
that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of licence, for the benefit of his creditors.
- ²[23. CONVEYANCE (as defined by section 2 (10)), not being a TRANSFER charged or exempted under No. 62—
- (a) of immovable property situated within the Cities of Madras and Madurai and Municipal towns of Coimbatore, Salem and Tiruchirappalli. Eight rupees for every Rs. 100 or part thereof of the market value of the property which is the subject matter of conveyance.

¹ Articles 22 to 26 were substituted by section 6 (v) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

²In Article 23, for the words, letters and figures "where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50", the words, letters and figures "where the market value of the property which is the subject matter of conveyance does not exceed Rs. 50" were substituted by section 10 (b) of the Indian Stamp (Tamil Nadu Amendment) Act, 1967 (Tamil Nadu Act 24 of 1967). For Article 23 as so amended, the following Article was substituted by section 3 of the Indian Stamp (Tamil Nadu Amendment) Act, 1973 (Tamil Nadu Act 27 of 1973), which was amended to have come into force on the 1st July 1973 :—

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(b) of any other property	Six rupees for every Rs. 100 or part thereof of the market value of the property which is the subject matter of conveyance.

Explanation.—In the case of an instrument chargeable, with the same duty as a conveyance under this Schedule, such instrument shall be charged with duty,—

(a) at the rate specified in clause (a) of this Article, if such instrument relates to immovable property situated within the Cities of Madras and Madurai and Municipal towns of Coimbatore, Salem and Tiruchirappalli ; and

(b) at the rate specified in clause (b) of this Article, if such instrument relates to any other property.

Exemption.—Assignment of copyright under the Copyright Act, 1957 (Central Act 14 of 1957), section 18.

“23. CONVEYANCE [as defined by section 2 (10)], not being a Transfer charged or exempted under No. 62—

where the market value of the property which is the subject matter of conveyance does not exceed Rs. 50 ; Two rupees fifty paise.

where it exceeds Rs. 50 but does not exceed Rs. 100 ; Five rupees.

where it exceeds Rs. 100 but does not exceed Rs. 200 ; Ten rupees.

where it exceeds Rs. 200 but does not exceed Rs. 300 ; Fifteen rupees.

where it exceeds Rs. 300 but does not exceed Rs. 400 ; Twenty rupees.

where it exceeds Rs. 400 but does not exceed Rs. 500 ; Twenty-five rupees.

where it exceeds Rs. 500 but does not exceed Rs. 600 ; Thirty rupees.

where it exceeds Rs. 600 but does not exceed Rs. 700 ; Thirty-five rupees.

where it exceeds Rs. 700 but does not exceed Rs. 800 ; Forty rupees.

Description of instrument. *Proper stamp duty.*

124. 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—

where it exceeds Rs. 800 but does not exceed Rs. 900;	Forty-five rupees.
where it exceeds Rs. 900 but does not exceed Rs. 1,000.	Fifty rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000;	Twenty-five rupees.

Exemption.

Assignment of copyright under the Copyright Act, 1957 (Central Act 14 of 1957), section 18.

For Article 23 as so substituted, the following Articles was again substituted by section 6 (v) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975):—

“23. CONVEYANCE [as defined by section 2 (10),] not being a TRANSFER charged or exempted under No. 62—

where the market value of the property which is the subject matter of conveyance does not exceed Rs. 50;	Three rupees.
where it exceeds Rs. 50, but does not exceed Rs. 100 ;	Six rupees.
where it exceeds Rs. 100, but does not exceed Rs. 200 ;	Twelve rupees.
where it exceeds Rs. 200, but does not exceed Rs. 300 ;	Eighteen rupees,
where it exceeds Rs. 300, but does not exceed Rs. 400 ;	Twenty-five rupees.
where it exceeds Rs. 400, but does not exceed Rs. 500 ;	Thirty rupees,
where it exceeds Rs. 500, but does not exceed Rs. 600 ;	Thirty-five rupees.
where it exceeds Rs. 600, but does not exceed Rs. 700 ;	Forty rupees.
where it exceeds Rs. 700, but does not exceed Rs. 800 ;	Forty-five rupees.
where it exceeds Rs. 800, but does not exceed Rs. 900 ;	Fifty rupees.
where it exceeds Rs. 900, but does not exceed Rs. 1,000 ;	Fifty-five rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Thirty rupees.

¹Articles 22 to 26 were substituted by section 6 (v) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(i) if the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee ;	Two rupees fifty paise.
(ii) in any other case ..	Five rupees.

Exemptions.

- (a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.
- (b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.

¹[25. COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid—

- (a) if the duty with which the original instrument is chargeable does not exceed five rupees. The same duty as is payable on the original.
- (b) in any other case : Five rupees.

Exemption.—Assignment of copyright under the Copyright Act, 1957 (Central Act 14 of 1957), section 18."

For the said Article 23 as so substituted, the present Article was again substituted by section 3 (ii) of the Indian Stamp (Tamil Nadu Second Amendment) Act, 1975 (Tamil Nadu Act 40 of 1975), which was deemed to have come into force on the 1st August 1975.

¹By virtue of section 4(4)(i) of the Tamil Nadu Stamp (Increase of Duties) Act, 1962 (Tamil Nadu Act 8 of 1962) the Indian Stamp Act, 1899 (Central Act II of the 1899) shall have effect as if for the words "three rupees" and "Three rupees" occurring in clause (a) and clause (b) of Article 25, the words "four rupees fifty naye paise" and "Four rupees fifty naye paise" had respectively been substituted. For Article 25 as so modified, the present Article was substituted by section 6 (v) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

Description of instrument. *Proper stamp duty.*

Exemption.

Counterpart of ~~an~~ lease granted to a cultivator when such lease is exempted from duty.]

¹[26. CUSTOMS BOND—

(a) where the amount does not exceed Rs. 1,000. The same duty as a Bottomry Bond (No. 16) for such amount.

(b) in any other case :..... [Thirty rupees.]”

(iv) for entries 28 to 36, the following entries shall be substituted, namely :—

²[28. DELIVERY ORDER IN Fifteen paise

RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof to the delivery of any goods lying in any dock or port or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees.

29. DIVORCE Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage. Five rupees.]

¹Articles 22 to 26 were substituted by section 6 (v) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

² These Articles were substituted for Articles 28 and 29 by section 6 (vi) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

Description of instrument. *Proper stamp duty.*

30. ENTRY AS AN ADVOCATE OR ATTORNEY ON THE ROLL OF THE MADRAS HIGH COURT, under the Indian Bar Councils Act, 1926 (Central Act XXXVIII of 1926), or in exercise of powers conferred on such Court by Letters Patent or by the Legal Practitioners Act, 1879 (Central Act XVIII of 1879)—

(a) in the case of an Advocate.. Six hundred and twenty-five rupees, or if previously enrolled as an Attorney in the same or any other High Court, three hundred and twelve rupees fifty naye paise.

(b) in the case of an Attorney.. Three hundred and twelve rupees fifty naye paise.

Exemptions.

(a) Entry as an Advocate on the roll of the Madras High Court when he has been previously enrolled as a Vakil in the same High Court or as an Advocate or Vakil in any other High Court.

(b) Entry as an Attorney on the roll of the Madras High Court when he has been previously enrolled as an Advocate or Vakil in the same High Court or as an Advocate, Vakil or Attorney in any other High Court.

Description of instrument. *Proper stamp duty.*

31. EXCHANGE OF PROPERTY—Instrument of.

¹[The same duty as a Conveyance (No. 23) for a market value equal to the market value of the property of greater value which is the subject-matter of exchange.]

32. FURTHER CHARGE—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—

(a) when the original mortgage is one of the description referred to in clause (a) of Article 40 (that is, with possession);

The same duty as a Conveyance (No. 23) for a ²[market value] equal to the amount of the further charge secured by such instrument.

(b) when such mortgage is one of the description referred to in clause (b) of Article 40 (that is, without possession)—

(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 instruments;

The same duty as a Conveyance (No. 23) for a ²[market value] equal to the total amount of the charge (including the original mortgage and any further charge already made), less the duty already paid on such original mortgage and further charge.

¹ This entry was substituted for the original entry by section 10(c) of the Indian Stamp (Tamil Nadu Amendment) Act, 1967 (Tamil Nadu Act 24 of 1967).

² These words were substituted for the word "consideration" by section 10(d) of the Indian Stamp (Tamil Nadu Amendment) Act, 1967 (Tamil Nadu Act 24 of 1967).

1958: T.N. Act XIV] *Indian Stamp (Tamil Nadu 827
Amendment)*

Description of instrument. *Proper stamp duty.*

- | | |
|--|--|
| <p>(ii) if possession is not so given.</p> | <p>The same duty as a Bottomry Bond (No. 16) for the amount of the further charge secured by such instrument.</p> |
| <p>33. GIFT—Instrument of, not being a settlement (No. 58), or Will or Transfer (No. 62).</p> | <p>¹[The same duty as a Conveyance (No. 23) for market value equal to the market value of the property which is the subject-matter of gift.]</p> |
| <p>34. INDEMNIFY BOND</p> | <p>The same duty as a Security Bond (No. 57) for the same amount.</p> |
| <p>35. LEASE, including an under-lease or sub-lease and any agreement to let or sublet—</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>(ii) Where the lease purports to be for a term of not less than one year, but not more than five years ;</p> | <p>The same duty as a Bottomry Bond (No. 16) for the whole amount payable or deliverable under such lease.</p> <p>The same duty as a Bottomry Bond (No. 16) for the amount or value of the average annual rent reserved.</p> |

¹This entry was substituted for the original entry by section 10(e) of the Indian Stamp (Tamil Nadu Amendment) Act, 1967 (Tamil Nadu Act 24 of 1967).

Description of instrument.

Proper stamp duty.

- | | |
|--|--|
| (iii) where the lease purports to be for a term exceeding five years and not exceeding ten years ; | The same duty as a Conveyance (No. 23) for a ¹ [market value] equal to the amount or value of the average annual rent reserved. |
| (iv) where the lease purports to be for a term exceeding ten years, but not exceeding twenty years ; | The same duty as a Conveyance (No. 23) for a ¹ [market value] equal to twice the amount or value of the average annual rent reserved. |
| (v) where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years ; | The same duty as a Conveyance (No. 23) for a ¹ [market value] equal to three times the amount or value of the average annual rent reserved. |
| (vi) where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years ; | The same duty as a Conveyance (No. 23) for a ¹ [market value] equal to four times the amount or value of the average annual rent reserved. |

¹These words were substituted for the word "consideration" by section 10(f) of the Indian Stamp (Tamil Nadu Amendment) Act, 1967 (Tamil Nadu Act 24 of 1967.)

Description of instrument.

Proper stamp duty.

- | | |
|---|---|
| (vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity ; | The same duty as a Conveyance (No. 23) for a ¹ [market value] equal 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. |
| (viii) where the lease does not purport to be for any definite term ; | The same duty as a Conveyance (No. 23) for a ¹ [market value] equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long. |
| (b) where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved ; | The same duty as a Conveyance (No. 23) for a ¹ [market value] equal to the amount or value of such fine or premium or advance as set forth in the lease. |

¹These words were substituted for the word "consideration" by section 10(f) of the Indian Stamp (Tamil Nadu Amendment) Act, 1967 (Tamil Nadu Act 24 of 1967.)

Description of instrument.

Proper stamp duty.

(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.

The same duty as a Conveyance (No. 23) for a ¹[market value] equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered ;

Provided that, in any case when an agreement to lease is stamped with the *ad valorem* stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed the duty on such lease shall not exceed ²[two rupees fifty paise.]

Exemption.

Lease executed in the case of a cultivator 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,

¹ These words were substituted for the word "consideration" by section 10(f) of the Indian Stamp (Tamil Nadu Amendment) Act, 1967 (Tamil Nadu Act 24 of 1967.)

² These words were substituted for the words "One rupee fifty paise" by section 6(vii) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975.)

*Description of instrument.**Proper stamp duty.*

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.

Explanation.—When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses, or the owner's share of municipal rates or taxes, which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.

¹[36. LETTER OF ALLOTMENT OF SHARES in any company or proposed company, or in respect of any loan to be raised by any company or proposed company. Thirty paise.]¹

(v) for entries 38 to 46, the following entries shall be substituted, namely :—

² 38. LETTER OF LICENCE, that is to say, any agreement between a debtor and his creditors that the latter shall for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion. Thirty-five rupees.

² 39. MEMORANDUM OF ASSOCIATION OF A COMPANY—

(a) if accompanied by articles of association under the Companies Act, 1956 (Central Act I of 1956) ; One hundred rupees.

¹This Article was substituted by section 6 (viii) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

²Articles 38 to 44 were substituted by section 6 (ix) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

Description of Instrument. Proper stamp duty.

- (b) if not so accompanied .. Two hundred and fifty rupees.

Exemption.

Memorandum of any association not formed for profit and registered under the Companies Act, 1956 (Central Act I of 1956).

¹ 40. MORTGAGE DEED. not being an Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6), Bottomry Bond (No. 16), Mortgage of a Crop (No. 41), Respondentia Bond (No. 56) or Security Bond (No. 57)---

(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given ; The same duty as a conveyance (No. 23) for a market value equal to the amount secured by such deed.

(b) when possession is not given or agreed to be given as aforesaid ; The same duty as a Bottomry Bond (No. 16) for the amount secured by such deed.

Explanation.—A mortgagor who gives or has given to the mortgagee a power-of-attorney to collect rents, or gives or has given to the mortgagee a lease, of the property mortgaged or part thereof, is deemed to give possession thereof within the meaning of this article ;

¹Articles 38 to 44 were substituted by section 6 (ix) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975). [The words "market value" were earlier substituted for the words "consideration" by section 10 (g) of the Indian Stamp (Tamil Nadu Amendment) Act, 1967 (Tamil Nadu Act 24 of 1967).]

Description of Instrument. *Proper stamp duty.*

(c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped—

for every sum secured not exceeding Rs. 1,000 ; Two rupees fifty paise.

and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000 Two rupees fifty paise.

Exemptions.

(1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883 (Central Act XIX of 1883) or the Agriculturists' Loans Act, 1884 (Central Act XII of 1884), or by their sureties as security for the repayment of such advances.

(2) Letter of hypothecation accompanying a bill of exchange.

41. MORTGAGE OF A CROP
including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—

(a) when the loan is repayable not more than three months from the date of the instrument—

for every sum secured not exceeding Rs. 200 ; Fifty paise.

and for every Rs. 200 or part thereof secured in excess of Rs. 200 ; Fifty paise.

¹Articles 38 to 44 were substituted by section 6 (ix) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

Description of Instrument. Proper stamp duty.

- (b) when the loan is repayable more than three months, but not more than eighteen months from the date of the instrument—
- for every sum secured not exceeding Rs. 100 ; One rupee.
- and for every Rs. 100 or part thereof secured in excess of Rs. 100. One rupee.
- ¹ 42. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate, or entry not being a Protest (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public. Five rupees.
- ¹ 43. NOTE OR MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal—
- (a) of any goods exceeding in value twenty rupees ; One rupee.
- (b) of any stock or marketable security exceeding in value twenty rupees. Subject to a maximum of fifty rupees forty paise for every Rs.10,000 or part thereof of the value of the stock or security.

¹Articles 38 to 44 were substituted by section 6(ix) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

<i>Description of Instrument.</i>	<i>Proper stamp duty.</i>
-----------------------------------	---------------------------

1 44. NOTE OF PROTEST BY THE MASTER OF A SHIP—	Two rupees.
---	-------------

45. PARTITION—Instrument of [as defined by section 2 (15)]—	The same duty as a Bottomry Bond (No. 16) for the amount of the value of the separated share or shares of the property.
--	--

N.B.—The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated :

Provided always that—

(a) when an instrument of partition containing an agreement to divide property in severalty is executed and partition is effected in pursuance of such agreement, the duty chargeable upon the

¹Articles 38 to 44 were substituted by section 6 (ix) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

<i>Description of Instrument.</i>	<i>Proper stamp duty.</i>
45. PARTITION—Instrument of [as defined by section 2 (15)]— <i>cont.</i>	instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than ¹ [two rupees fifty paise].

²(b) [Where the land is held on Revenue Settlement and paying the full assessment or is an inam land assessed under the ³[Tamil Nadu] Inams (Assessment) Act, 1956 ³[(Tamil Nadu Act XL of 1956), the value for the purpose of duty shall be calculated at twenty-five times the annual revenue.]

¹ These words were substituted for the words "one rupee fifty naye paise" by section 6 (x) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

² This clause was substituted for clause (b) by section 10 (h) of the Indian Stamp (Tamil Nadu Amendment) Act, 1967 (Tamil Nadu Act 24 of 1967).

³ These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

424

Description of instrument. *Proper stamp duty.*

45. PARTITION—Instrument of [âs (c) where a final defined by section 2 (15)]—*cont.* order for effecting a partition passed by any Revenue authority or any civil court, or an award by an arbitrator directing a partition is stamped with the stamp required for an instrument of partition and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed ¹[two rupees fifty paise].

²46. PARTNERSHIP—

A. Instrument of—

- (a) where the capital of the partnership does not exceed Rs. 500 ; Twenty rupees.
- (b) in any other case ... Sixty-five rupees.

¹ These words were substituted for the words "one rupee fifty naye paise" by section 6 (x) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

² This Article was substituted by section 6 (xi) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
B. Dissolution of	Thirty-five rupees.]”

(vi) for entry 48, the following entry shall be substituted, namely :—

“¹[48. POWER-OF-ATTORNEY as defined by section 2 (21) not being a Proxy—

- | | |
|--|---|
| (a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents ; | One rupee fifty paise. |
| (b) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a) ; | Two rupees fifty paise. |
| (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 ; | Thirty-five rupees. |
| (e) when given for consideration and authorising the attorney to sell any immovable property ; | The same duty as a Conveyance (No. 23) for the market value equal to the amount of the consideration. |

¹ This Article was substituted by section 6 (xii) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975). Earlier the following entry was substituted for the original entry in the second column of clause (e) by section 10 (i) of the Indian Stamp (Tamil Nadu Amendment) Act, 1967 (Tamil Nadu Act 24 of 1967) :—

“The same duty as a conveyance (No. 23) for a market value equal to the amount of the consideration.”

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(f) in any other case	Three rupees fifty paise for each person authorised.

N.B.—The term “registration” includes every operation incidental to registration under the Registration Act, 1908 (Central Act XVI of 1908).

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

(vii) for entries 50 and 51, the following entries shall be substituted, namely :—

“ 50. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note. Three rupees.

51. PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such. Three rupees.]”

¹These Articles were substituted by section 6 (xiii) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
B. Dissolution of	Thirty-five rupees.]”

(vi) for entry 48, the following entry shall be substituted, namely :—

“¹[48. POWER-OF-ATTORNEY as defined by section 2 (21) not being a Proxy—

- | | |
|--|---|
| (a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents ; | One rupee fifty paise. |
| (b) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a) ; | Two rupees fifty paise. |
| (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 ; | Thirty-five rupees. |
| (e) when given for consideration and authorising the attorney to sell any immovable property ; | The same duty as a Conveyance (No. 23) for the market value equal to the amount of the consideration. |

¹ This Article was substituted by section 6 (xii) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975). Earlier the following entry was substituted for the original entry in the second column of clause (e) by section 10 (i) of the Indian Stamp (Tamil Nadu Amendment) Act, 1967 (Tamil Nadu Act 24 of 1967) :—

“The same duty as a conveyance (No. 23) for a market value equal to the amount of the consideration.”

*Description of instrument**Proper stamp duty.*

~~56. RELEASE~~ ~~INSTRUMENT~~ (not being such a release as is provided for by section 23-A) where by a person renounces a claim upon another person or against any specified property.—

(a) if the amount or value of the claim does not exceed Rs. 1,000 ; The same duty as a Bottomry Bond (No. 16) for such amount or value as set forth in the release.

(b) in any other case Twenty-five rupees.¹

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. The same duty as a Bottomry Bond (No. 16) for the amount of the loan secured.

²57. SECURITY BOND OR MORTGAGE DEED, executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof,

¹ This Article was substituted by section 6 (xiv) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

² Articles 57 and 58 were substituted for Articles 57 and 58 by section 6 (xv) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act, 24 of 1975).

*Description of instrument.**Proper stamp duty.*

or executed by a surety to secure the due performance of a contract—

- | | |
|--|---|
| <p>(a) when the amount secured does not exceed Rs. 1,000;</p> <p>(b) in any other case</p> | <p>The same duty as a Bottomry Bond (No. 16) for the amount secured.</p> <p>Twenty-five rupees.</p> |
|--|---|

Exemptions.

Bond or other instrument, when executed—

- (a) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital, or any other object of public utility, shall not be less than a specified sum per mensem ;
- (b) executed by persons taking advances under the Land Improvement Loans Act, 1883 (Central Act XIX of 1883), or the Agriculturists' Loans Act, 1884 (Central Act XII of 1884); or by their sureties, as security for the repayment of such advances ;
- (c) executed by officers of the Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
158. SETTLEMENT—	
(a) Instrument of (including a deed of dower).	The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property settled as set forth in such settlement: 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 two rupees fifty paise.
 <i>Exemption.—</i>	
Deed of dower executed on the occasion of a marriage between Muhammadans.	
(b) Revocation of	The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument of Revocation, but not exceeding fifty rupees.

1 Articles 57 and 58 were substituted for Articles 57 and 58 by section 6 (xv) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

Description of instrument.

59. SHARE WARRANTS to bearer issued under the Companies Act, 1956 (Central Act I of 1956).

Proper stamp duty.

¹[Nine rupees for every Rs. 100 or part thereof of the nominal amount of the shares specified in the warrant.]

Exemptions.

Share warrant when issued by a company in pursuance of the Companies Act, 1956 (Central Act I of 1956), to have effect only upon payment, as composition for that duty, to the Collector of Stamp-revenue of—

(a) One-and-a-half per centum of the whole subscribed capital of the company ; or

(b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital one-and-a-half per centum of the additional capital so issued.

²[60. SHIPPING—Order for or relating to the conveyance of goods on board of any vessel. Fifteen paise.

¹ This entry was substituted by section 3(iv) of the Indian Stamp (Tamil Nadu Second Amendment) Act, 1975 (Tamil Nadu Act 40 of 1975), which was deemed to have come into force on the 1st August 1975. For the word "consideration" occurring in the original entry the words "market value" were earlier substituted by section 10 (k) of the Indian Stamp (Tamil Nadu Amendment) Act, 1967 (Tamil Nadu Act 24 of 1967).

² Articles 60 and 61 were substituted by section 6 (xvi) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

[By virtue of section 4 (4) (ii) of the Tamil Nadu Stamp (Increase of Duties) Act, 1962 (Tamil Nadu Act 8 of 1962), the Indian Stamp Act, 1899 (Central Act II of 1899) shall have effect as if for the words "fifteen paise" and "Twenty paise" there were respectively the words "fifteen rupees" and "Twenty rupees" and for the words "Twenty paise" and "Twenty rupees" there were respectively the words "Twenty paise" and "Twenty rupees" and, "Twenty paise" and "Twenty rupees" were respectively substituted.

*Description of instrument.**Proper stamp duty.*

61. SURRENDER OF LEASE—

- | | |
|--|---|
| (a) when the duty with which the lease is chargeable does not exceed twenty-five rupees; | The duty with which such lease is chargeable. |
| (b) in any other case | Twenty-five rupees.. |

Exemption.

Surrender of lease, when such lease is exempted from duty.]”

(ix) in entry 62, for clauses (b), (c), (d) and (e), the following clauses shall be substituted, namely :—

- | | |
|--|--|
| “ ² [(b) of debentures being marketable securities whether the debenture is liable to duty or not, except debentures provided for by section 8. | One rupee for every hundred rupees or part thereof for a consideration equal to the face amount of the debenture.] |
|--|--|

¹ Articles 60 and 61 were substituted by section 6(xvi) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

² These clauses were substituted by section 6(xvii) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

(By virtue of section (4) 4(iii) of the Tamil Nadu Stamp (Increase of Duties) Act, 1962 (Tamil Nadu Act 8 of 1962) the Indian Stamp Act, 1899 (Central Act II of 1899) shall have effect as if for the words “fifteen rupees” and “Fifteen rupees” occurring in sub-clauses (i) and (ii) of clause (c), the words “twenty-two rupees fifty naye paise” and “Twenty-two rupees fifty naye paise” had respectively been substituted.)

³ The following clause (b) was substituted for original clause (b) by section 2 of the Indian Stamp (Tamil Nadu Amendment) Act, 1961 (Tamil Nadu Act 21 of 1961) :—

“(b) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8 ;	Seventy-five naye Paise for every hundred rupees or part thereof for a consideration equal to the face amount of the debenture”.
--	--

The present clause (b) was again substituted by section 6(xvi) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(c) of any interest secured by a bond, mortgage deed or policy of insurance—	
(i) if the duty on such bond, mortgage deed or policy does not exceed twenty-five rupees ;	The duty with which such bond, mortgage deed or policy of insurance is chargeable.
(ii) in any other case	Twenty-five rupees.
(d) of any property under the Administrators-General Act, 1963 (Central Act 45 of 1963), section 22 ;	Thirty-five rupees.
(e) of any trust-property from one trustee to another trustee or from a trustee to a beneficiary.	Twenty rupees or such smaller amount as may be chargeable under clauses (b) and (c) of this article.]”

(x) for entries 63, 64 and 65, the following entries shall be substituted, namely :—

“63. TRANSFER OF LEASE by way of assignment and not by way of under-lease.	The same duty as a Conveyance (No. 23) for a ¹ [market value] equal to the amount of the consideration for the transfer.
--	---

Exemption.

The transfer of any lease exempt from duty.

“ 64. TRUST—

(a) DECLARATION OF—of, or concerning, any property when made by any writing not being a Will;	The same duty as a Bot ^m tomry Bond (No. 16) for a sum equal to the amount or value of the
---	---

¹ These words were substituted for the word “consideration” by section 10 (l) of the Indian Stamp (Tamil Nadu Amendment) Act, 1967 (Tamil Nadu Act 24 of 1967).

² Articles 64 and 65 were substituted by section 6 (xviii) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
	property concerned, as set forth in the instrument, but not exceeding sixty-seven rupees and fifty paise.
(b) REVOCATION OF—of, or concerning, any property when made by any instrument other than a Will.	The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding forty-five rupees.
165. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.	One rupee fifty paise. ¹
16. Schedule I-A to the principal Act shall be omitted.	Omission of Schedule I-A.
17. All references in any enactment or in any notification, rule or order under any enactment or in any contract, deed or other instrument to any stamp duty payable under Schedule I-A to the principal Act shall be construed as references to the stamp duty payable under Schedule I to the principal Act as amended by this Act.	Construction of references of Schedule I-A.
18. The Madras Stamp (Amendment) Act, 1922 (Madras Act VI of 1922) and the Madras Stamp (Increase of Duties) Act, 1943 (Madras Act XVI of 1943), are hereby repealed as from the commencement of this Act :	Repeal and savings.

¹ Articles 64 and 65 were substituted by section 6 (xviii) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975).

Provided that section 8-A of the [Tamil Nadu] General Clauses Act, 1891 ([Tamil Nadu] Act I of 1891), shall apply as if section 4 of the Madras Stamp (Increase of Duties) Act, 1943 (Madras Act XVI of 1943) [directing that during the continuance of the said Madras Act XVI of 1943, the Indian Stamp Act, 1899 (Central Act II of 1899), shall have effect as if it had been amended in the manner specified in the said section 4] had expressly amended the text of the said Central Act II of 1899.

Extension of Central Act II of 1899 to the transferred territory, construction of reference, the repeal of corresponding law, etc.

19. (1) The principal Act, as in force immediately before the commencement of this Act in the²[State of Tamil Nadu] except in the transferred territory and in so far as it relates to matters with respect to which the State Legislature has power to make laws for the State and as amended by this Act (hereinafter in this section referred to as the Central Act) is hereby extended to, and shall be in force in, the transferred territory.

(2) If immediately before the commencement of this Act, there is in force in the transferred territory any law corresponding to the Central Act, such corresponding law shall stand repealed on such commencement.

(3) The repeal by sub-section (2) of any law corresponding to the Central Act in force in the transferred territory immediately before the commencement of this Act shall not affect—

(a) the previous operation of any such law or anything done or duly suffered thereunder, or

(b) any right, privilege, obligation or liability acquired, accrued, or incurred under any such law, or

(c) any penalty, forfeiture or punishment incurred in respect of any offence committed against any such law, or

(d) any investigation, legal proceeding, or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid ;

¹ These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

² This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed.

(4) Subject to the provisions of sub-section (3), any thing done or any action taken including any appointment or delegation made, notification, order, instruction or direction issued, rule, regulation or form framed, certificate granted or registration effected under any such corresponding law shall be deemed to have been done or taken under the corresponding provision of the Central Act and shall continue in force accordingly, unless and until superseded by anything done or any action taken under the Central Act.

(5) For the purpose of facilitating the application of the Central Act in the transferred territory, any court or other authority may construe the Central Act with such alterations not affecting the substance as may be necessary or proper to adapt it to the matter before the court or other authority.

(6) Any reference in the Central Act to a law which is not in force in the transferred territory shall, in relation to that territory, be construed as a reference to the corresponding law, if any, in force in that territory.

(7) Any reference in any law which continues to be in force in the transferred territory after the commencement of this Act to any law repealed by sub-section (2) shall, in relation to that territory, be construed as a reference to the Central Act.

Explanation.—For the purpose of this section, the expression 'transferred territory' shall mean the Kanyakumari district and the Shencottah taluk of the Tirunelveli district.

¹[TAMIL NADU] ACT No. 24 OF 1967.²

THE INDIAN STAMP (⁴[TAMIL NADU]
AMENDMENT) ACT, 1967.

[Received the assent of the President on the 29th March 1968, first published in the Fort St. George Gazette Extraordinary, on the 22nd March 1968 (Vaisakha 2, 1890).]

An Act further to amend the Indian Stamp Act, 1899, in its application to the ³[State of Tamil Nadu].

BE it enacted by the Legislature of the ³[State of Tamil Nadu] in the Eighteenth Year of the Republic of India as follows:—

Short title and extent.

1. (1) This Act may be called the Indian Stamp (¹[Tamil Nadu] Amendment) Act, 1967.

(2) It extends to the whole of the ³[State of Tamil Nadu].

Substitution of new section for section 24, Central Act II of 1899.

2. For section 24 of the Indian Stamp Act, 1899 (Central Act II of 1899) (hereinafter referred to as the principal Act), the following section shall be substituted, namely:—

“24. *How transfer of property subject to mortgage to be charged.*—Where property subject to a mortgage is transferred to the mortgagee, he shall be entitled to deduct from the duty payable on the transfer the amount of any duty already paid in respect of the mortgage.

Illustration.

A mortgages a house to B for Rs. 5,000. A afterwards sells the house to B. The market value of the house at the time of sale is Rs. 10,000. Stamp duty is payable on Rs. 10,000 less the amount of stamp duty already paid for the mortgage”.

¹These words were substituted for the word “Madras” by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

²For Statement of Objects and Reasons, see *Fort St. George Gazette* Extraordinary, dated the 11th July 1967, Part IV—Section 3, pages 41–43.

³This expression was substituted for the expression “State of Madras” by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

333

3. In section 25 of the principal Act—

Amendment of section 25, Central Act II of 1899.

(a) in the opening paragraph, the words “or where the consideration for a conveyance is an annuity or other sum payable periodically”, and “or the consideration for such conveyance, as the case may be,” shall be omitted;

(b) in clause (b), the words “or conveyance” in the two places where they occur shall be omitted;

(c) in clause (c), the words “or conveyance” shall be omitted.

4. In section 27 of the principal Act, after the words and brackets “The consideration (if any)”, the words “and the market value” shall be inserted.

Amendment of section 27, Central Act II of 1899.

5. For section 28 of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 28, Central Act II of 1899.

“28. *Direction as to duty in case of certain conveyances.*—Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad valorem* duty in respect of the market value of the property which is the subject matter of conveyance and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be chargeable with a duty equal to that which would be chargeable on a conveyance for the market value of the property which is the subject matter of conveyance, or, where such duty would exceed five rupees, with a duty of five rupees.”

6. In section 33 of the principal Act,—

Amendment of section 33, Central Act II of 1899.

(i) sub-section (1) shall be lettered as clause (a) of that sub-section and after clause (a) as so lettered, the following clause shall be inserted, namely:—

“(b) Notwithstanding anything contained in section 31, but without prejudice to the provisions of clause (a), the Collector before whom any instrument is brought under section 31 for determining the duty with which the instrument is chargeable, shall, if it appears to him that such instrument is not duly stamped, impound the same;

Provided that nothing contained in this clause shall be deemed to authorise the Collector to impound any instrument which has not been executed but is brought to him under section 31 for determining the duty with which the instrument is chargeable or any instrument which he is authorised to endorse under section 32.” ;

(ii) in sub-section (2)—

(a) for the words “ every such person ”, the words “ every such person and the Collector ” shall be substituted ;

(b) for the words “ coming before him ”, the words “ coming or brought before him ” shall be substituted.

Amendment of section 45, Central Act II of 1899.

7. In sub-section (2) of section 45 of the principal Act, for the words “ within three months of the order charging the same ”, the words “ within six months from the date of payment ” shall be substituted.

Insertion of new section 47-A in Central Act II of 1899.

8. After section 47 of the principal Act, the following section shall be inserted, namely :—

“ 47-A. *Instruments of conveyance, etc., under-valued how to be dealt with.*—(1) If the registering officer appointed under the Indian Registration Act, 1908 (Central Act XVI of 1908) while registering any instrument of conveyance, exchange or gift has reason to believe that the market value of the property which is the subject-matter of conveyance, exchange or gift has not been truly set forth in the instrument, he may, after registering such 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 enquiry in such manner as may be prescribed by rules made under this Act, determine the market value of the property which is the subject-matter of conveyance, exchange or gift and the duty as aforesaid. The difference, if any, in the amount of duty, shall be payable by the person liable to pay the duty.

(3) The Collector may *suo motu*, within two years from the date of registration of any instrument of conveyance, exchange or gift not already referred to him under

534

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-matter of conveyance, exchange or gift 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 the instrument, he may determine the market value of such property and the duty as aforesaid in accordance with the procedure provided for in sub-section (2). The difference, if any, in the amount of duty, shall be payable by the person liable to pay the duty:

Provided that nothing in this sub-section shall apply to any instrument registered before the date of the commencement of the Indian Stamp (⁴[Tamil Nadu] Amendment) Act, 1967.

(4) Any person aggrieved by an order of the Collector under sub-section (2) or sub-section (3) may appeal to the appellate authority specified in sub-section (5). All such appeals shall be preferred within such time, and shall be heard and disposed of in such manner, as may be prescribed by rules made under this Act.

(5) The appellate authority shall be—

(i) in the City of Madras, the Madras City Civil Court; and

(ii) elsewhere—

(a) the Subordinate Judge, or if there are more than one Subordinate Judge, the principal Subordinate Judge having jurisdiction over the area in which the property concerned is situated; or

(b) if there is no such Subordinate Judge, the District Judge having jurisdiction over the area aforesaid.

⁴ These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

Explanation.—For the purpose of this Act, market value of any property shall be estimated to be the price which in the opinion of the Collector or the appellate authority, as the case may be, such property would have fetched or fetch, if sold in the open market on the date of execution of the instrument of conveyance, exchange or gift.”.

Substitution of new section for section 78, Central Act II of 1899. 9. For section 78 of the principal Act, the following section shall be substituted, namely :—

“ 78. *Duty or allowance to be rounded off to the next higher multiple of five paise.*—If the total amount of duty payable, or of allowance to be made, under this Act is not a multiple of five paise, the total amount shall be rounded off to the next higher multiple of five paise.”.

Amendment of Schedule I, Central Act II of 1899. 10. In Schedule I to the principal Act,—

(a) in entry 18, in clause (c), in the entries in the second column, for the word “ consideration ”, the words “ market value ” shall be substituted ;

(b) in entry 23, for the words, letters and figures “ where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50 ”, the words, letters and figures “ where the market value of the property which is the subject-matter of conveyance does not exceed Rs. 50 ” shall be substituted ;

(c) in entry 31, for the entries in the second column, the following shall be substituted, namely :—

“ The same duty as a Conveyance (No. 23) for a market value equal to the market value of the property of greater value which is the subject-matter of exchange.”;

(d) in entry 32, in clause (a) and sub-clause (i) of clause (b), in the entries in the second column, for the word “ consideration ”, the words “ market value ” shall be substituted ;

535

(e) in entry 33, for the entries in the second column, the following shall be substituted, namely :—

“The same duty as a Conveyance (No. 23) for market value equal to the market value of the property which is the subject-matter of gift.”;

(f) in entry 35, in the entries in the second column, for the word “consideration” wherever it occurs, the words “market value” shall be substituted;

(g) in entry 40, in clause (a), in the entries in the second column, for the word “consideration”, the words “market value” shall be substituted;

(h) in entry 45, for clause (b) of the proviso, the following clause shall be substituted, namely :—

“(b) where the land is held on Revenue Settlement and paying the full assessment or is an inam land assessed under the ¹[Tamil Nadu] Inams (Assessment) Act, 1956 (¹[Tamil Nadu] Act XL of 1956), the value for the purpose of duty shall be calculated at twenty-five times the annual revenue.”;

(i) in entry 48, in clause (e), for the entries in the second column, the following shall be substituted, namely:—

“The same duty as a Conveyance (No. 23) for a market value equal to the amount of the consideration.”;

(j) in entry 54, in clause (a), for the entries in the second column, the following shall be substituted, namely:—

“The same duty as a Conveyance (No. 23) for a market value equal to the amount of such consideration as set forth in the reconveyance.”;

(k) in entry 59, in the entries in the second column, for the word “consideration”, the words “market value” shall be substituted;

(l) in entry 63, in the entries in the second column, for the word “consideration” in the first place it occurs, the words “market value” shall be substituted.

¹ These words were substituted for the word “Madras” by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

TAMIL NADU ACT NO. 10 OF 1973*.

**THE INDIAN STAMP (TAMIL NADU AMENDMENT)
ACT, 1972.**

[*Received the assent of the President on the 22nd February 1973, first published in the Tamil Nadu Government Gazette Extraordinary on the 27th February, 1973 (Masi 16, Parithapi, (2004-Thiruvalluvar Andu).]*

An Act further to amend the Indian Stamp Act, 1899, in its application to the State of Tamil Nadu.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twenty-third Year of the Republic of India as follows :—

1. (1) This Act may be called the Indian Stamp (Tamil Nadu Amendment) Act, 1972. **Short title and extent.**

(2) It extends to the whole of the State of Tamil Nadu.

2. In the Indian Stamp Act, 1899 (Central Act II of 1899), after section 64, the following section shall be inserted, namely :— **Insertion of new section 64-A in Central Act II of 1899.**

“ 64-A. *Recovery of amount of deficit stamp duty.*—

(1) Where any person liable to pay duty under this Act is convicted of an offence under section 64, in 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 the punishment which may be imposed for such offence, recover summarily and pay over to the Collector, the amount of duty, if any, due under this Act from such person in respect of that instrument and the Collector shall thereupon certify by endorsement on that instrument that proper duty has been levied in respect thereof :

Provided that if the person referred to in this subsection has already paid any amount towards the duty payable under this Act in respect of the instrument in relation to which such person was convicted, the Magistrate shall, recover only the difference in the amount of duty.

* For Statement of Objects and Reasons, see *Tamil Nadu Government Gazette Extraordinary*, dated the 4th December 1972, Part IV—Section 3, Page 478.

(2) The amount recoverable under sub-section (1) shall be recovered by the Magistrate, as if it were a fine imposed under the *Code of Criminal Procedure, 1898 (Central Act V of 1898)."

* Now the Code of Criminal Procedure, 1973 (Central Act 2 of 1974).

**TAMIL NADU ACT NO. 27 OF 1973¹,
THE INDIAN STAMP (TAMIL NADU AMENDMENT)
ACT, 1973.**

[Received the assent of the Governor on the 7th September 1973, first published in the Tamil Nadu Government Gazette Extraordinary on the 7th September 1973 (Avani 23, Piramathisa (2004—Tirvalluvar Andu).]

An Act further to amend the Indian Stamp Act, 1899, in its application to the State of Tamil Nadu.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twenty-fourth Year of the Republic of India as follows :—

1. (1) This Act may be called the Indian Stamp (Tamil Nadu Amendment) Act, 1973. Short title, extent and commencement.
- (2) It extends to the whole of the State of Tamil Nadu.
- (3) It shall be deemed to have come into force on the 1st July 1973.

2. In section 3 of the Indian Stamp Act, 1899 (Central Act II of 1899) (hereinafter referred to as the principal Act), after the second proviso, the following proviso shall be inserted, namely :— Amendment of section 3, Central Act II of 1899.

“ Provided also that any increase in the amount of duty chargeable under the Indian Stamp (Tamil Nadu Amendment) Act, 1973, shall not have the effect of increasing the duty payable in respect of instruments specified in clause (a) or clause (c) of this section and executed before the 1st July 1973 :”

3. In Schedule I to the principal Act, for Article 23, the following Article shall be substituted, namely :— Amendment of Schedule I, Central Act II of 1899.

“ 23. CONVEYANCE [as defined by section 2 (10)], not being a TRANSFER charged or exempted under No. 62—

- | | |
|---|---|
| (a) of immovable property situated within the Cities of Madras and Madurai and Municipal towns of | Eight rupees for every Rs. 100 or part thereof of the market value of |
|---|---|

¹ For Statement of Objects and Reasons, see *Tamil Nadu Government Gazette Extraordinary*, dated the 3rd August 1973, Part IV—Section 3, Pages 209—210.

² Article 23 in Schedule I to the Central Act II of 1899 as amended by Tamil Nadu Act 27 of 1973 stood as follows — cont.

Coimbatore, Salem and
Tiruchirappalli.

the property which
is the subject matter
of conveyance ;

(b) of any other property.

Six rupees for every
Rs. 100 or part
thereof of the
market value of
the property which
is the subject matter
of conveyance.

Explanation.—In the case of an instrument chargeable with the same duty as a conveyance under this Schedule, such instrument shall be charged with duty,—

(a) at the rate specified in clause (a) of this Article, if such instrument relates to immovable property situated within the Cities of Madras and Madurai and Municipal towns of Coimbatore, Salem and Tiruchirappalli ; and

(b) at the rate specified in clause (b) of this Article, if such instrument relates to any other property.

Exemption.—Assignment of copyright under the Copyright Act, 1957 (Central Act 14 of 1957), section 18''.]

“ 23. CONVEYANCE [as defined by section 2 (10)], not being a Transfer charged or exempted under No. 62—

where the market value of the property which is the subject matter of conveyance does not exceed Rs. 50 ;	Two rupees fifty paise.
---	----------------------------

where it exceeds Rs. 50 but does not exceed Rs. 100 ;	Five rupees.
---	--------------

where it exceeds Rs. 100 but does not exceed Rs. 200 ;	Ten rupees.
--	-------------

where it exceeds Rs. 200 but does not exceed Rs. 300 ;	Fifteen rupees.]
--	------------------

where it exceeds Rs. 300 but does not exceed Rs. 400 ;	Twenty rupees.
--	----------------

cont.

where it exceeds Rs. 400 but does not exceed Rs. 500 ;	Twenty-five rupees.
where it exceeds Rs. 500 but does not exceed Rs. 600 ;	Thirty rupees.
where it exceeds Rs. 600 but does not exceed Rs. 700 ;	Thirty-five rupees.
where it exceeds Rs. 700 but does not exceed Rs. 800 ;	Forty rupees.
where it exceeds Rs. 800 but does not exceed Rs. 900 ;	Forty-five rupees.
where it exceeds Rs. 900 but does not exceed Rs. 1,000 ;	Fifty rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000 ;	Twenty-five rupees.

Exemption.

Assignment of copyright under the Copyright Act, 1957 (Central Act 14 of 1957), section 18."

For the said Article 23, the following Article was again substituted by section 6 (v) of the Indian Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 of 1975) :—

"23. CONVEYANCE [as defined by section 2 (10)], not being a TRANSFER charged or exempted under No. 62—

where the market value of the property which is the subject matter of conveyance does not exceed Rs. 50 ;	Three rupees.
where it exceeds Rs. 50, but does not exceed Rs. 100 ;	Six rupees.
where it exceeds Rs. 100, but does not exceed Rs. 200 ;	Twelve rupees.
where it exceeds Rs. 200, but does not exceed Rs. 300 ;	Eighteen rupees.
where it exceeds Rs. 300, but does not exceed Rs. 400 ;	Twenty-five rupees.
where it exceeds Rs. 400, but does not exceed Rs. 500 ;	Thirty rupees.

cont.

4. [The amendment made by this section has already been incorporated in the principal Act, namely, the Tamil Nadu Stamp (Increase of Duties) Act, 1962 (Tamil Nadu Act 8 of 1962).]

Repeal.

5. The Indian Stamp (Tamil Nadu Amendment) Ordinance, 1973 (Tamil Nadu Ordinance 3 of 1973), is hereby repealed.

where it exceeds Rs. 500, but does not exceed Rs. 600 ; Thirty-five rupees.

where it exceeds Rs. 600, but does not exceed Rs. 700 ; Forty rupees.

where it exceeds Rs. 700, but does not exceed Rs. 800 ; Forty-five rupees.

where it exceeds Rs. 800, but does not exceed Rs. 900 ; Fifty rupees.

where it exceeds Rs. 900, but does not exceed Rs. 1,000 ; Fifty-five rupees.

and for every Rs. 500 or part thereof in excess of Rs. 1,000. Thirty rupees.

Exemption.

Assignment of copyright under the Copyright Act, 1957 (Central Act 14 of 1957), section 18."

For the said Article 23, the present Article was substituted by section 3 (ii) of the Indian Stamp (Tamil Nadu Second Amendment) Act, 1975 (Tamil Nadu Act 40 of 1975).

TAMIL NADU ACT NO. 25 OF 1974*.

**THE INDIAN STAMP (TAMIL NADU AMENDMENT)
ACT, 1974.**

[Received the assent of the Governor on the 5th June 1974,
first published in the Tamil Nadu Government
Gazette Extraordinary on the 7th June 1974 (Vaikasi
24, Anantha (2005-Tiruvalluvar Andu)).]

**An Act further to amend the Indian Stamp Act, 1899, in
its application to the State of Tamil Nadu.**

BE it enacted by the Legislature of the State of Tamil Nadu
in the Twenty-fifth Year of the Republic of India as
follows:—

Short title,
extent and
commence-
ment.

1. (1) This Act may be called the Indian Stamp (Tamil Nadu Amendment) Act, 1974.

(2) It extends to the whole of the State of Tamil Nadu.

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

Amendment of
section 23-A,
Central Act II
of 1899.

2. In sub-section (1) of section 23-A of the Indian Stamp Act, 1899 (Central Act II of 1899) (hereinafter referred to as the principal Act), for the expression "Article No. 5 (c)", the expression "Article No. 5 (i)" shall be substituted.

Amendment
of Schedule I,
Central Act II
of 1899.

3. In Schedule I to the principal Act, for Article 5, the following Article shall be substituted, namely:—

1[5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—

(a) if relating to the sale of a bill of exchange; One rupee.

(b) if relating to the purchase or sale of a Government security; Subject to a maximum of fifty rupees, thirty paise for every Rs. 10,000 or part thereof, of the value of the security at the time of its purchase or sale, as the case may be.

*For Statement of Objects and Reasons, see Tamil Nadu Government Gazette Extraordinary, dated the 21st March 1974, Part IV—Section 1, Pages 61-62.

¹This Article was substituted for the following Article 5 by section 6 (i) of the Indian Stamp (Tamil Nadu Amendment) Act, 1974 (Tamil Nadu Act 24 of 1975):—

"5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—

- (a) if relating to the sale of a bill of exchange; Sixty paise;
- (b) if relating to the purchase or sale of a Government security; Subject to a maximum of forty-five rupees thirty paise for every Rs. 10,000 or part thereof, of the value of the security at the time of its purchase or sale, as the case may be.
- (c) if relating to the purchase or sale of shares, scripts, stocks, bonds, debentures, debenture stocks or any other marketable security of a like nature in or of any incorporated company or other body corporate—
- (i) when such agreement or memorandum of an agreement is with or through a member or between members of a Stock Exchange recognised under the Securities Contracts (Regulation) Act, 1956 (Central Act 42 of 1956); Fifteen paise for every Rs. 2,500 or part thereof, of the value of the security at the time of its purchase or sale, as the case may be.
- (ii) in other cases; Forty paise for every Rs. 2,500 or part thereof, of the value of the security at the time of its purchase or sale, as the case may be.
- (d) if relating to the purchase or sale of cotton including cotton pods or kapas (unginned cotton); Twenty-five paise for every unit of transaction or part thereof.
- N.B.*—The term "unit of transaction" means the quantity of cotton weighing approximately 4,500 kilograms.
- (e) if relating to the purchase or sale of bullion or specie;
- (i) Ten paise for every unit of 10 kilograms of silver or part thereof.
- (ii) Forty paise for every unit of 1 kilogram of gold or part thereof.
- (iii) Seventy-five paise for every unit of 250 sovereigns or part thereof.
- (f) if relating to the purchase or sale of oilseeds—
- (i) Groundnuts;
- (ii) Linseed;
- (iii) Castor seed;
- (iv) Cotton seed;
- } Forty paise for every unit of 25 metric tonnes or part thereof.
- (g) if relating to the purchase or sale of yarn of any kind, non-mineral oils or spices of any kind; Ten paise for every Rs. 2,500 or part thereof of the value of yarn of any kind non-mineral oils or spices of any kind.
- (h) if relating to the purchase or sale of Hydro-sulphite of Soda; Ten paise for every Rs. 2,500 or part thereof of the value of Hydro-sulphite of Soda.
- (i) if not otherwise provided for; Two rupees twenty-five paise.

cont.

(c) if relating to the purchase or sale of shares, scripts, stocks, bonds, debentures, debenture stocks or any other marketable security of a like nature in or of any incorporated company or other body corporate—

(i) when such agreement or memorandum of an agreement is with or through a member or between members of a Stock Exchange recognized under the Securities Contracts (Regulation) Act, 1956 (Central Act 42 of 1956);

Fifteen paise for every Rs. 2,500 or part thereof, of the value of the security at the time of its purchase or sale, as the case may be.

(ii) in other cases;

Fifty paise for every Rs. 2,500 or part thereof, of the value of the security at the time of its purchase or sale, as the case may be.

(d) if relating to the purchase or sale of cotton including cotton pods or kapas (unginned cotton);

Thirty paise for every unit of transaction or part thereof.

N.B.—The term “unit of transaction” means the quantity of cotton weighing approximately 4,500 kilograms.

Exemptions.

Agreement or memorandum of agreement—

(a) for or relating to the purchase or sale of goods or merchandise exclusively, not being an agreement or memorandum of agreement chargeable under clause (d), clause (e), clause (f), clause (g) or clause (h) of this article or a note or memorandum chargeable under No. 43;

(b) made in the form of tenders to the Central Government for, or relating to any loan.

- (e) if relating to the purchase or sale of bullion or specie;
- (i) Ten paise for every unit of 10 kilogram of silver or part thereof.
- (ii) Fifty paise for every unit of one kilogram of gold or part thereof.
- (iii) One rupee for every unit of 250 sovereigns or part thereof.
- (f) if relating to the purchase or sale of oilseeds—
- | | | |
|--------------------|---|---|
| (i) Groundnuts; | } | Fifty paise for every unit of 25 metric tonnes or part thereof. |
| (ii) Linseed; | | |
| (iii) Castor seed; | | |
| (iv) Cotton seed; | | |
- (g) if relating to the purchase or sale of yarn of any kind, non-mineral oils or spices of any kind;
- Ten paise for every Rs. 2,500 or part thereof of the value of yarn of any kind, non-mineral oils or spices of any kind.
- (h) if relating to the purchase or sale of Hydro-sulphite of Soda;
- Ten paise for every Rs. 2,500 or part thereof of the value of Hydrosulphite of Soda.
- (i) if not otherwise provided for;
- Two rupees fifty paise.

Exemptions.

Agreement or memorandum of agreement—

- (a) for or relating to the purchase or sale of goods or merchandise exclusively, not being an agreement or memorandum of agreement chargeable under clause (d), clause (e), clause (f), clause (g) or clause (h) of this article or a note or memorandum chargeable under No. 43;
- (b) made in the form of tenders to the Central Government for, or relating to, any loan.]

4. [The amendment made by this section has already been incorporated in the principal Act, namely, the Tamil Nadu Stamp (Increase of Duties) Act, 1962 (Tamil Nadu Act 8 of 1962).]

TAMIL NADU ACT NO. 24 OF 1975.*

THE INDIAN STAMP (TAMIL NADU
AMENDMENT) ACT, 1975.

[Received the assent of the President on the 3rd July 1975, first published in the Tamil Nadu Government Gazette Extraordinary on the 10th July 1975 (Ani 26, Iratchasa (2006-Tiruvalluvar Aandu)).]

An Act further to amend the Indian Stamp Act, 1899, in its application to the State of Tamil Nadu.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twenty-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the Indian Stamp (Tamil Nadu Amendment) Act, 1975. Short title, extent and commencement.

(2) It extends to the whole of the State of Tamil Nadu.

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

2. In section 3 of the Indian Stamp Act, 1899 (Central Act II of 1899) (hereinafter referred to as the principal Act), after the third proviso, the following proviso shall be inserted, namely:— Amendment of section 3, Central Act II of 1899.

“Provided also that any increase in the amount of duty chargeable under the Indian Stamp (Tamil Nadu Amendment) Act, 1975, shall not have the effect of increasing the duty payable in respect of instruments specified in clause (a) or clause (c) of this section and executed before the date of the commencement of that Act.”

3. Section 3-AA of the principal Act shall be omitted. Omission of section 3-AA, Central Act II of 1899.

4. In sub-section (1) of section 4 and in the proviso to section 6 of the principal Act, for the words “four rupees and fifty naye paise”, the words “five rupees” shall be substituted. Amendment of sections 4 and 6, Central Act II of 1899.

5. In clause (c) of the proviso to sub-section (3) of section 32, in clause (a) of the proviso to section 35, in sub-section (1) of section 40 and in section 41, of the principal Act, for the words “forty naye paise”, the words “fifty paise” shall be substituted. Amendment of sections 32, 35, 40 and 41, Central Act II of 1899.

* For Statement of Objects and Reasons, see *Tamil Nadu Government Gazette* Extraordinary, dated the 18th April 1975, Part IV—Section 1, Page 166.

Amendment of
Schedule I,
Central Act II
of 1899.

6. In Schedule I to the principal Act,—

(i) for entries 1 to 10, the following entries shall be substituted, namely:—

- | | |
|---|--|
| <p>“ 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 in any book (other than a banker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession: Provided that such acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.</p> | <p>Fifteen paise.</p> |
| <p>2. ADMINISTRATION BOND including a bond given under section 291 or section 375 of the Indian Succession Act, 1925 (Central Act XXXIX of 1925), or section 6 of the Government Savings Banks Act, 1873 (Central Act V of 1873).</p> | <p>The same duty as a Bond (No. 15) for the same amount.</p> |
| <p>3. ADOPTION-DEED, that is to say, any instrument (other than a will), recording an adoption, or conferring or purporting to confer an authority to adopt.</p> | <p>Thirty-five rupees.</p> |
| <p>4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.</p> | <p>Five rupees.</p> |

Exemptions.

Affidavit or declaration in writing when made—

- (a) as a condition of enlistment under the Army Act, 1950 (Central Act XLVI of 1950) ;
- (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court ; or
- (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—

- (a) if relating to the sale of a bill of exchange ; **One rupee.**
- (b) if relating to the purchase or sale of a Government security ; **Subject to a maximum of fifty rupees, thirty paise for every Rs. 10,000 or part thereof, of the value of the security at the time of its purchase or sale, as the case may be.**
- (c) if relating to the purchase or sale of shares, scrips, stocks, bonds, debentures, debenture stocks or any other marketable security of a like nature in or of any incorporated company or other body corporate—
 - (i) when such agreement or memorandum of an agreement is with or through a member or between members of a Stock Exchange recognized under **Fifteen paise for every Rs. 2,500 or part thereof, of the value of the security at the time of its purchase or sale, as the case may be.**

the Securities Contracts (Regulation) Act, 1956 (Central Act 42 of 1956) ;

- (ii) in other cases; Fifty paise for every Rs. 2,500 or part thereof, of the value of the security at the time of its purchase or sale, as the case may be.
- (d) if relating to the purchase or sale of cotton including cotton pods or kapas (unginned cotton) ; Thirty paise for every unit of transaction or part thereof.
- N.B.*—The term “unit of transaction” means the quantity of cotton weighing approximately 4,500 kilograms.
- (e) if relating to the purchase or sale of bullion or specie ;
- (i) Ten paise for every unit of 10 kilograms of silver or part thereof.
- (ii) Fifty paise for every unit of one kilogram of gold or part thereof.
- (iii) One rupee for every unit of 250 sovereigns or part thereof.
- (f) if relating to the purchase or sale of oilseeds—
- | | | |
|------------------------|---|---|
| (i) Groundnuts ; .. | } | Fifty paise for every unit of 25 metric tonnes or part thereof. |
| (ii) Linseed ; | | |
| (iii) Castor seed ; .. | | |
| (iv) Cotton seed ; .. | | |
- (g) if relating to the purchase or sale of yarn of any kind, non-mineral oils or spices of any kind ; Ten paise for every Rs. 2,500 or part thereof of the value of yarn of any kind, non-mineral oils or spices of any kind.
- (h) if relating to the purchase or sale of Hydro-sulphite of Soda; Ten paise for every Rs. 2,500 or part thereof of the value of Hydro-sulphite of Soda.
- (i) if not otherwise provided for ; Two rupees fifty paise.

Exemptions.

Agreement or memorandum of agreement—

(a) for or relating to the purchase or sale of goods or merchandise exclusively, not being an agreement or memorandum of agreement chargeable under clause (d), clause (e), clause (f), clause (g) or clause (h) of this article or a note or memorandum chargeable under No. 43;

(b) made in the form of tenders to the Central Government for, or relating to, any loan.

6. AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, 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

(2) the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—

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

	<i>If drawn singly.</i>	<i>If drawn in set of two for each part of the set.</i>	<i>If drawn in set of three for each part of the set.</i>
	RS. P.	RS. P.	RS. P.
(i) when the amount of the loan or debt does not exceed Rs. 200 ;	1 00	1 00	0 50
(ii) when it exceeds Rs. 200, but does not exceed Rs. 400;	2 00	1 00	1 00
when it exceeds Rs. 400, but does not exceed Rs. 600;	3 00	1 50	1 00
when it exceeds Rs. 600, but does not exceed Rs. 800 ;	3 50	2 00	1 50
when it exceeds Rs. 800, but does not exceed Rs. 1,000;	4 50	2 50	1 50
when it exceeds Rs. 1,000, but does not exceed Rs. 1,200;	5 50	3 00	2 00
when it exceeds Rs. 1,200, but does not exceed Rs. 1,600 ;	7 00	3 50	2 50
when it exceeds Rs. 1,600, but does not exceed Rs. 2,500 ;	11 00	5 50	3 50
when it exceeds Rs. 2,500, but does not exceed Rs. 5,000;	21 00	11 00	7 00
when it exceeds Rs. 5,000, but does not exceed Rs. 7,500;	32 00	16 00	11 00
when it exceeds Rs. 7,500, but does not exceed Rs. 10,000;	42 00	21 00	14 00
when it exceeds Rs. 10,000, but does not exceed Rs. 15,000;	65 00	32 00	21 00

	RS.	P.	RS.	P.	RS.	P.
when it exceeds Rs. 15,000, but does not exceed Rs. 20,000 ;	85	00	42	00	30	00
when it exceeds Rs. 20,000, but does not exceed Rs. 25,000 ;	105	00	52	00	35	00
when it exceeds Rs. 25,000, but does not exceed Rs. 30,000 ;	125	00	65	00	42	00
and for every additional Rupees 10,000 or part thereof in excess of Rs. 30,000.	42	00	21	00	14	00

- (b) if such loan or debt is repayable not more than three months from the date of such instrument. Half the duty payable on a loan or debt under clause (a) (i) or clause (a) (ii) for the amount secured.

Exemption.—Instrument of pawn or pledge of goods, if unattested.

7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, movable or immovable, where made by any writing not being a will. Sixty 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. 1,000. The same duty as a Bottomry Bond (No. 16) for such amount.
- (b) in any other case. .. Twenty-five rupees.

Exemptions.

- (a) Appraisalment or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.
- (b) Appraisalment of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

9. APPRENTICESHIP DEED, Twelve rupees,
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.

Exemption.

Instruments of apprenticeship by which a person is apprenticed by, or at the charge of, any public charity.

10. ARTICLES OF ASSOCIATION OF A COMPANY. One hundred and fifty rupees."

Exemption.

Articles of any association not formed for profit and registered under the Companies Act, 1956 (Central Act 1 of 1956).

(ii) entry 11 shall be omitted ;

(iii) for entry 12, the following entry shall be substituted, namely :—

“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. 1,000; The same duty as a Bottomry Bond (No. 16) for such amount.

(b) if it exceeds Rs. 1,000, but does not exceed Rs. 5,000 ; Thirty rupees.

and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000. One rupee and fifty paise subject to a maximum of one hundred rupees.” ;

(iv) for entries 15 to 20-A, the following entries shall be substituted, namely :—

“ 15. BOND [as defined by section 2(5)] not being a DEBENTURE and not being otherwise provided for by this Act, or by the Tamil Nadu Court-fees and Suits Valuation Act, 1955 (Tamil Nadu Act XIV of 1955)—

where the amount or value secured does not exceed Rs. 10 ; Fifty paise.

where it exceeds Rs. 10 and does not exceed Rs. 50 ; One rupee.

where it exceeds Rs. 50 and does not exceed Rs. 100 ; Two rupees.

where it exceeds Rs. 100 and does not exceed Rs. 200 ; Four rupees.

where it exceeds Rs. 200 and does not exceed Rs. 300 ;	Six rupees.
where it exceeds Rs. 300 and does not exceed Rs. 400 ;	Eight rupees.
where it exceeds Rs. 400 and does not exceed Rs. 500 ;	Ten rupees.
where it exceeds Rs. 500 and does not exceed Rs. 600 ;	Fifteen rupees.
where it exceeds Rs. 600 and does not exceed Rs. 700 ;	Seventeen rupees.
where it exceeds Rs. 700 and does not exceed Rs. 800 ;	Twenty rupees.
where it exceeds Rs. 800 and does not exceed Rs. 900 ;	Twenty-two rupees and fifty-paise.
where it exceeds Rs. 900 and does not exceed Rs. 1,000 ;	Twenty-five rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000 .	Twelve rupees.

Exemption.

Bond, when executed by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per mensem.

16. BOTTOMRY BOND, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage—

where the amount of value secured does not exceed Rs. 10 ; One rupee.

- where it exceeds Rs. 10 and does not exceed Rs. 50 ; One rupee fifty paise.
- where it exceeds Rs. 50 and does not exceed Rs. 100 ; Two rupees fifty paise.
- where it exceeds Rs. 100 and does not exceed Rs. 200 ; Five rupees.
- where it exceeds Rs. 200 and does not exceed Rs. 300 ; Eight rupees.
- where it exceeds Rs. 300 and does not exceed Rs. 400 ; Ten rupees.
- where it exceeds Rs. 400 and does not exceed Rs. 500 ; Thirteen rupees.
- where it exceeds Rs. 500 and does not exceed Rs. 600 ; Fifteen rupees.
- where it exceeds Rs. 600 and does not exceed Rs. 700 ; Eighteen rupees.
- where it exceeds Rs. 700 and does not exceed Rs. 800 ; Twenty rupees.
- where it exceeds Rs. 800 and does not exceed Rs. 900 ; Twenty-three rupees.
- where it exceeds Rs. 900 and does not exceed Rs. 1,000 ; Twenty-five rupees.
- and for every Rs. 500 or part thereof in excess of Rs. 1,000. Thirteen rupees.
17. CANCELLATION.—Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for. Twenty-five rupees.

18. CERTIFICATE OF SALE.—(in respect of each property put up as a separate lot and sold), granted to the purchaser of any property sold by public auction by a Civil or Revenue Court or Collector or other Revenue Officer—

(a) where the purchase-money does not exceed Rs. 10 ; One rupee.

(b) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25 ; One rupee fifty paise.

¹[(bb) where the purchase-money exceeds Rs. 25 but does not exceed Rs. 50 ; Three rupees.]

(c) in any other case. . . . The same duty as a Conveyance (No. 23) for a market value equal to the amount of the purchase-money only.

19. CERTIFICATE OR OTHER DOCUMENT, evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate or to become proprietor of shares, scrip or stock in or of any such company or body. Thirty paise.

20. CHARTER-PARTY, that is to say, any instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not. Five rupees.

¹ This clause was inserted by section 3(i) of the Indian Stamp (Tamil Nadu Second Amendment) Act, 1975 (Tamil Nadu Act 40 of 1975).

20-A. CHIT AGREEMENT, that is One rupee fifty paise.”;

an agreement relating to a chit as defined in clause (3) of section 2 of the Tamil Nadu Chit Funds Act, 1961 (Tamil Nadu Act 24 of 1961), if either such agreement is executed or the chit is conducted in the State of Tamil Nadu.

(v) for entries 22 to 26, the following entries shall be substituted, namely :—

“ 22. COMPOSITION — DEED, Thirty-five rupees.
that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of licence, for the benefit of his creditors.

23. CONVEYANCE [as defined by section 2(10)], not being a TRANSFER charged or exempted under No. 62—

(a) of immovable property situated within the Cities of Madras and Madurai and Municipal towns of Coimbatore, Salem and Tiruchirappalli ; Eight rupees for every Rs. 100 or part thereof of the market value of the property which is the subject matter of conveyance ;

¹ This Article was substituted for the following Article by section 3(ii) of the Indian Stamp (Tamil Nadu Second Amendment) Act, 1975 (Tamil Nadu Act 40 of 1975):—

- (b) of any other property. .. Six rupees for every Rs. 100 or part thereof of the market value of the property which is the subject matter of conveyance.

Explanation.—In the case of an instrument chargeable with the same duty as a conveyance under this Schedule, such instrument shall be charged with duty,—

- (a) at the rate specified in clause (a) of this Article, if such instrument relates to immovable property situated within the Cities of Madras and Madurai and Municipal towns of Coimbatore, Salem and Tiruchirappalli; and
- (b) at the rate specified in clause (b) of this Article, if such instrument relates to any other property.

Exemption.—Assignment of copyright under the Copyright Act, 1957 (Central Act 14 of 1957), section 18.]

“ 23. CONVEYANCE [as defined by section 2(10)], not being a TRANSFER charged or exempted under No. 62—

- | | |
|---|------------------|
| where the market value of the property which is the subject matter of conveyance does not exceed Rs. 50 ; | Three rupees. |
| where it exceeds Rs. 50, but does not exceed Rs. 100 ; | Six rupees. |
| where it exceeds Rs. 100, but does not exceed Rs. 200 ; | Twelve rupees. |
| where it exceeds Rs. 200, but does not exceed Rs. 300 ; | Eighteen rupees. |

—contd.

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 one rupee; Two rupees fifty paise.
- (ii) in any other case. Five rupees.

Exemptions.

(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.

where it exceeds Rs. 300, but does not exceed Rs. 400 ;	Twenty-five rupees.
where it exceeds Rs. 400, but does not exceed Rs. 500 ;	Thirty rupees.
where it exceeds Rs. 500, but does not exceed Rs. 600 ;	Thirty-five rupees.
where it exceeds Rs. 600, but does not exceed Rs. 700 ;	Forty rupees.
where it exceeds Rs. 700, but does not exceed Rs. 800 ;	Forty-five rupees.
where it exceeds Rs. 800, but does not exceed Rs. 900 ;	Fifty rupees.
where it exceeds Rs. 900, but does not exceed Rs. 1,000 ;	Fifty-five rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Thirty rupees.

Exemption.

Assignment of copyright under the Copyright Act, 1957 (Central Act 14 of 1957), section 18.

- (b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.

25. COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid—

- (a) if the duty with which the original instrument is chargeable does not exceed five rupees ; The same duty as is payable on the original.
- (b) in any other case. Five rupees.

Exemption.

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

26. CUSTOMS BOND—

- (a) where the amount does not exceed Rs. 1,000; The same duty as a Bottomry Bond (No. 16) for such amount.
- (b) in any other case. Thirty rupees.” ;

(vi) for entries 28 and 29, the following entries shall be substituted, namely :—

- “ 28. **DELIVERY ORDER IN RESPECT OF GOODS**, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof to the delivery of any goods lying in any dock or port or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being Fifteen paise.

signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees.

29. DIVORCE—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage. Five rupees.”;

(vii) in entry 35, in clause (c), in the proviso to the entry in the second column, for the words “one rupee fifty naye paise”, the words “two rupees fifty paise” shall be substituted ;

(viii) for entry 36, the following entry shall be substituted, namely :—

- “ 36. LETTER OF ALLOTMENT OF SHARES in any company or proposed company, or in respect of any loan to be raised by any company or proposed company. Thirty paise.”;

(ix) for entries 38 to 44, the following entries shall be substituted, namely:—

- “ 38. LETTER OF LICENCE, that is to say, any agreement between a debtor and his creditors that the latter shall for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion. Thirty-five rupees.

39. MEMORANDUM OF ASSOCIATION OF A COMPANY—

- (a) if accompanied by articles of association under the Companies Act, 1956 (Central Act I of 1956) ; One hundred rupees.
- (b) if not so accompanied. .. Two hundred and fifty rupees.

Exemption.

Memorandum of any association not formed for profit and registered under the Companies Act, 1956 (Central Act I of 1956).

40. MORTGAGE DEED, not being an Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6), Bottomry Bond (No. 16), Mortgage of a Crop (No. 41), Respondentia Bond (No. 56) or Security Bond (No. 57)—

(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given ;

The same duty as a Conveyance (No. 23) for a market value equal to the amount secured by such deed.

(b) when possession is not given or agreed to be given as aforesaid ;

The same duty as a Bottomry Bond (No. 16) for the amount secured by such deed.

Explanation.—A mortgagor who gives or has given to the mortgagee a power-of-attorney to collect rents, or gives or has given to the mortgagee a lease, of the property mortgaged or part thereof, is deemed to give possession thereof within the meaning of this article ;

(c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped—

for every sum secured not exceeding Rs. 1,000 ; Two rupees fifty paise.

and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000. Two rupees fifty paise.

Exemptions.

(1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883 (Central Act XIX of 1883) or the Agriculturists' Loans Act, 1884 (Central Act XII of 1884), or by their sureties as security for the repayment of such advances.

(2) Letter of hypothecation accompanying a bill of exchange.

41. MORTGAGE OF A CROP including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—

(a) when the loan is repayable not more than three months from the date of the instrument—

for every sum secured not exceeding Rs. 200 ; Fifty paise.

and for every Rs. 200 or part thereof secured in excess of Rs. 200 ; Fifty paise.

(b) when the loan is repayable more than three months, but not more than eighteen months from the date of the instrument—

for every sum secured not exceeding Rs. 100 ; One rupee.

and for every Rs. 100 or part thereof secured in excess of Rs. 100. One rupee.

42. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate, or entry not being a Protest (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public. Five rupees.
43. NOTE OR MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal—
- (a) of any goods exceeding in value twenty rupees ; One rupee.
- (b) of any stock or marketable security exceeding in value twenty rupees. Subject to a maximum of fifty rupees, forty paise for every Rs. 10,000 or part thereof of the value of the stock or security.
44. NOTE OF PROTEST BY THE MASTER OF A SHIP— Two rupees.”;
- (x) in entry 45, in clauses (a) and (c) of the proviso to the entry in the second column, for the words “one rupee fifty naye paise”, the words “two rupees fifty paise” shall be substituted;
- (xi) for entry 46, the following entry shall be substituted, namely:—
- “ 46. PARTNERSHIP—
- A. Instrument of—
- (a) where the capital of the partnership does not exceed Rs. 500 ; Twenty rupees.
- (b) in any other case. Sixty-five rupees.
- B. Dissolution of Thirty-five rupees.”;

(xii) for entry 48, the following entry shall be substituted, namely :—

“ 48. POWER-OF-ATTORNEY as defined by section 2 (21) not being a Proxy—

- | | |
|--|---|
| (a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents ; | One rupee fifty paise. |
| (b) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a) ; | Two rupees fifty paise |
| (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 ; | Thirty-five rupees. |
| (e) when given for consideration and authorising the attorney to sell any immovable property ; | The same duty as a Conveyance (No. 23) for the market value equal to the amount of the consideration. |
| (f) in any other case. | Three rupees fifty paise for each person authorised. |

N.B.—The term “ registration ” includes every operation incidental to registration under the Registration Act, 1908 (Central Act XVI of 1908).

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

(xiii) for entries 50 and 51, the following entries shall be substituted, namely :—

“ 50. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note. Three rupees.

51. PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such. Three rupees.”;

(xiv) for entries 54 and 55, the following entries shall be substituted, namely :—

“54. RECONVEYANCE OF MORTGAGED PROPERTY—

(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000 ;

The same duty as a Conveyance (No. 23) for a market value equal to the amount of such consideration as set forth in the reconveyance.

¹[(b) in any other case—

- (i) if the reconveyance relates to immovable property situated within the Cities of Madras and Madurai and Municipal towns of Coimbatore, Salem and Tiruchirappalli; Eighty rupees.
- (ii) if the reconveyance relates to any other property. Sixty rupees.]

55. RELEASE, that is to say, any instrument (not being such a release as is provided for by section 23-A) whereby a person renounces a claim upon another person or against any specified property—

- (a) if the amount or value of the claim does not exceed Rs. 1,000; The same duty as a Bottomry Bond (No. 16) for such amount or value as setforth in the release.
- (b) in any other case. . . . Twenty-five rupees.”;

(xv) for entries 57 and 58, the following entries shall be substituted, namely :—

“ 57. SECURITY BOND OR MORTGAGE DEED, executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract—

- (a) when the amount secured, does not exceed Rs. 1,000 ; The same duty as a Bottomry Bond (No. 16) for the amount secured.
- (b) in any other case. . . . Twenty-five rupees.

¹ This clause and entries were substituted for the following clause and entries by section 3 (iii) of the Indian Stamp (Tamil Nadu Second Amendment) Act, 1975 (Tamil Nadu Act 40 of 1975):—

“(b) in any other case Fifty rupees.”

Exemptions.

Bond or other instrument, when executed—

- (a) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital, or any other object of public utility, shall not be less than a specified sum per mensem ;
- (b) executed by persons taking advances under the Land Improvement Loans Act, 1883 (Central Act XIX of 1883), or the Agriculturists' Loans Act, 1884 (Central Act XII of 1884), or by their sureties, as security for the repayment of such advances ;
- (c) executed by officers of the Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.

58. SETTLEMENT—

- (a) Instrument of (including a deed of dower).

The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property settled as set forth in such settlement :

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 two rupees fifty paise.

Exemption.

Deed of dower executed on the occasion of a marriage between Muhammadans.

- (b) Revocation of— The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument of Revocation, but not exceeding fifty rupees.”;

(xvi) for entries 60 and 61, the following entries shall be substituted, namely :—

“60. SHIPPING—Order for or relating to the conveyance of goods on board of any vessel. Fifteen paise.

61. SURRENDER OF LEASE—

- (a) when the duty with which the lease is chargeable does not exceed twenty-five rupees ; The duty with which such lease is chargeable.
- (b) in any other case. Twenty-five rupees.

Exemption.—

Surrender of lease, when such lease is exempted from duty.”;

(xvii) in entry 62, for clauses (b), (c), (d) and (e), the following clauses 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. One rupee for every hundred rupees or part thereof for a consideration equal to the face-amount of the debenture.

(c) of any interest secured by a bond, mortgage deed or policy of insurance—

(i) if the duty on such bond, mortgage deed or policy does not exceed twenty-five rupees;

The duty with which such bond, mortgage deed or policy of insurance is chargeable.

(ii) in any other case.

Twenty-five rupees.

(d) of any property under the Administrators—General Act, 1963 (Central Act 45 of 1963), section 22 ;

Thirty-five rupees.

(e) of any trust-property from one trustee to another trustee or from a trustee to a beneficiary.

Twenty rupees or such smaller amount as may be chargeable under clauses (b) and (c) of this article.” ;

(xviii) for entries 64 and 65, the following entries shall be substituted, namely :—

“ 64. TRUST—

(a) DECLARATION OF—of, or concerning, any property when made by any writing not being a Will ;

The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding sixty-seven rupees fifty paise.

(b) REVOCATION OF—of, or concerning, any property when made by any instrument other than a Will.

The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding forty-five rupees.

65. WARRANT FOR GOODS,

that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.

One rupee fifty paise.”

7. [The amendments made by this section have already been incorporated in the principal Act, namely, the Tamil Nadu Stamp (Increase of Duties) Act, 1962 (Tamil Nadu Act 8 of 1962).]

TAMIL NADU ACT NO. 40 OF 1975.*

**THE INDIAN STAMP (TAMIL NADU SECOND
AMENDMENT) ACT, 1975.**

[*Received the assent of the Governor on the 22nd November 1975, first published in the Tamil Nadu Government Gazette Extraordinary on the 27th November 1975 (Karthigai 11, Iratchasa (2006-Tiruvalluvar Andu)).*]

An Act further to amend the Indian Stamp Act, 1899, in its application to the State of Tamil Nadu.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twenty-sixth Year of the Republic of India as follows :—

Short title, extent and commencement.

1. (1) This Act may be called the Indian Stamp (Tamil Nadu Second Amendment) Act, 1975.

(2) It extends to the whole of the State of Tamil Nadu.

(3) It shall be deemed to have come into force on the 1st August 1975.

Amendment of section 3, Central Act II of 1899.

2. In section 3 of the Indian Stamp Act, 1899 (Central Act II of 1899) (hereinafter referred to as the principal Act), after the fourth proviso, the following proviso shall be inserted, namely :—

“Provided also that any increase in the amount of duty chargeable under the Indian Stamp (Tamil Nadu Second Amendment) Act, 1975 shall not have the effect of increasing the duty payable in respect of instruments specified in clause (a) or clause (c) of this section and executed before the 1st August 1975.”

Amendment of Schedule I, Central Act II of 1899.

3. In Schedule I to the principal Act,—

(i) in Article 18, after clause (b), the following clause shall be inserted, namely :—

“(bb) where the purchase-money exceeds Three
Rs. 25 but does not exceed Rs. 50 ; rupees.”;

* For Statement of Objects and Reasons, see *Tamil Nadu Government Gazette Extraordinary*, dated the 21st October 1975, Part IV—Section 1, Page 225.

(ii) for Article 23, the following Article shall be substituted, namely :—

“23. CONVEYANCE [as defined by section 2 (10)], not being a TRANSFER charged or exempted under No. 62—

(a) of immovable property situated within the Cities of Madras and Madurai and Municipal towns of Coimbatore, Salem and Tiruchirappalli; Eight rupees for every Rs. 100 or part thereof of the market value of the property which is the subject matter of conveyance;

(b) of any other property. Six rupees for every Rs. 100 or part thereof of the market value of the property which is the subject matter of conveyance.

Explanation.—In the case of an instrument chargeable with the same duty as a conveyance under this Schedule, such instrument shall be charged with duty,—

(a) at the rate specified in clause (a) of this Article, if such instrument relates to immovable property situated within the Cities of Madras and Madurai and Municipal towns of Coimbatore, Salem and Tiruchirappalli; and

(b) at the rate specified in clause (b) of this Article, if such instrument relates to any other property.

Exemption.—Assignment of copyright under the Copyright Act, 1957 (Central Act 14 of 1957), section 18.” ;

(iii) in Article 54, for clause (b) and the entries relating thereto, the following clause and entries shall be substituted, namely :—

“(b) in any other case,—

(i) if the reconveyance relates to immovable property situated within the Cities of Madras and Madurai and Municipal towns of Coimbatore, Salem and Tiruchirappalli; Eighty rupees.

(ii) if the reconveyance relates to any other property. Sixty rupees.” ;

(iv) in Article 59, for the entry in the second column, the following entry shall be substituted, namely :—

“Nine rupees for every Rs. 100 or part thereof of the nominal amount of the shares specified in the warrant.”.

Repeal. 4. The Indian Stamp (Tamil Nadu Amendment) Ordinance, 1975 (Tamil Nadu Ordinance 11 of 1975), is hereby repealed.

1976 : T.N. Act 5] *Indian Stamp (Tamil Nadu Third Amendment) and the Tamil Nadu Court-fees and Suits Valuation (Amendment)* 537

TAMIL NADU ACT NO. 5 OF 1976.*

THE INDIAN STAMP (TAMIL NADU THIRD AMENDMENT) AND THE TAMIL NADU COURT-FEES AND SUITS VALUATION (AMENDMENT) ACT, 1975.

[Received the assent of the President on the 15th March 1976. first published in the Tamil Nadu Government Gazette Extraordinary on the 17th March 1976 (Panguni 3, Iratchasa (2007-Tiruvalluvar Andu)).]

An Act further to amend the Indian Stamp Act, 1899, in its application to the State of Tamil Nadu and the Tamil Nadu Court-fees and Suits Valuation Act, 1955.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twenty-sixth Year of the Republic of India as follows :—

1. (1) This Act may be called the Indian Stamp Short title and (Tamil Nadu Third Amendment) and the Tamil Nadu extent. Court-fees and Suits Valuation (Amendment) Act, 1975.

(2) It extends to the whole of the State of Tamil Nadu.

2. In the Indian Stamp Act, 1899 (Central Act II of Amendment of 1899) (hereinafter referred to as the Central Act), section 74 Central Act II of 1899. shall be re-numbered as sub-section (1) of that section, and after sub-section (1) as so re-numbered, the following sub-section shall be added, namely :—

“(2) A rule may be made under sub-section (1) so as to have retrospective effect on and from a date not earlier than the 15th September 1965.”

3. [The amendment made by this section has already been incorporated in the principal Act, namely, the Tamil Nadu Court-fees and Suits Valuation Act, 1955 (Tamil Nadu Act XIV of 1955).]

* For Statement of Objects and Reasons, see *Tamil Nadu Government Gazette* Extraordinary, dated the 24th October 1975, Part IV—Section 1, Pages 246–247.

538 *Indian Stamp (Tamil Nadu Third Amendment) and the Tamil Nadu Court-fees and Suits Valuation (Amendment)* [1976 : T.N. Act 5

Validation of certain orders, notification, etc.

4. Notwithstanding anything contained in any judgment, decree or order of any Court or other authority,—

(i) the orders issued by the State Government in G.O. Ms. No. 873, Revenue Department, dated the 17th March 1965 and in Government Memorandum No.44430/VI/65-7, Revenue Department, dated the 9th September 1965 ; and

(ii) the notification No. B.P. Press 25 (L), dated the 10th September 1965, issued by the Board of Revenue (Chief Controlling Revenue—Authority) and published at pages 2013—2014 of Part III of the *Fort St. George Gazette* Extraordinary, dated the 15th September 1965,

shall not be deemed to be invalid, and shall not be deemed ever to have been invalid, merely on the ground that they were not issued in the form of rules in accordance with the provisions of the Central Act or the Tamil Nadu Act or that they were not placed on the table of both the Houses of the State Legislature ; and—

(a) all acts, proceedings or things done or taken under the aforesaid orders or notification till the date of the publication of this Act in the *Tamil Nadu Government Gazette*, shall, for all purposes, be deemed to be, and to have always been, done or taken in accordance with law ;

(b) no suit or other proceeding shall be maintained or continued in any court for the payment of any amount towards difference in discount ; and

(c) no court shall enforce any decree or order directing the payment of any amount towards difference in discount.

Explanation.—For the purpose of this section, “difference in discount” shall mean the difference between the rates of discount permissible for the sale of stamps under the rules, orders or notifications in force immediately before the 15th September 1965 and the rates of discount permissible under the orders and notification referred to in items (i) and (ii) of this section.

TAMIL NADU ACT NO. 42 OF 1981.*

**THE INDIAN STAMP (TAMIL NADU
AMENDMENT) ACT, 1981.**

[*Received the assent of the President on the 21st July 1981,
first published in the Tamil Nadu Government Gazette
Extraordinary on the 25th July 1981 (Aadi 10,
Thunmathi-2012-Thiruvalluvar Aandu).*]

*An Act further to amend the Indian Stamp Act, 1899
in its application to the State of Tamil Nadu.*

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-second Year of the Republic of India as follows :—

1. (1) This Act may be called the Indian Stamp (Tamil Nadu Amendment) Act, 1981. Short title,
extent and
commencement.

(2) It extends to the whole of the State of Tamil Nadu.

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

2. In section 47-A of the Indian Stamp Act, 1899 (Central Act II of 1899) (hereinafter referred to as the principal Act), for the words "exchange or gift" wherever they occur, the words "exchange, gift, release of benami right or settlement" shall be substituted. Amendment
of section
47-A, Central
Act II of 1899.

3. In Schedule I to the principal Act,—

(1) in Article 8, in clause (b), for the words "Twenty-five rupees", the words "Thirty rupees" shall be substituted; Amendment
of Schedule I,
Central Act II
of 1899.

(2) in Article 12, in clause (b), for the words "Thirty rupees", the words "Thirty-five rupees" shall be substituted;

*For Statement of Objects and Reasons, see *Tamil Nadu Government Gazette Extraordinary*, dated the 11th May 1981, Part IV—Section 1, page 596.

(3) for Article 16, the following Article shall be substituted, namely :—

“16. **BOTTOMRY BOND**, Three rupees for every that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship, or prosecute her voyage. Rs. 100 or part thereof up to Rs. 1,000 and fifteen rupees for every Rs. 500 or part thereof in excess of Rs. 1,000.” ;

(4) in Article 23, in clause (b), for the words “six rupees”, the words “seven rupees” shall be substituted ;

(5) in Article 54, in clause (b), in item (ii), for the words “Sixty rupees”, the words “Seventy rupees” shall be substituted ;

(6) for Article 55, the following Article shall be substituted, namely :—

“ 55. **A. RELEASE**, that is to say, any instrument (not being such a release as is provided for by section 23-A or a release of benami right) whereby a person renounces a claim upon another person or against any specified property. The same duty as a Bottomry Bond (No. 16) for such amount or value as set forth in the release.

B. RELEASE OF BENAMI RIGHT in favour of real owner,—

(a) of immovable property situated within the cities of Madras, Madurai and Coimbatore and Municipal towns of Salem and Tiruchirappalli. Thirteen rupees for every Rs. 100 or part thereof of the market value of the property which is the subject matter of release.

273

- (b) of immovable property situated in any other area. Twelve rupees for every Rs. 100 or part thereof of the market value of the property which is the subject matter of release.
- (c) of any other property. Seven rupees for every Rs. 100 or part thereof of the market value of the property which is the subject matter of release.”;

(7) in Article 57, in clause (b), for the words “Twenty-five rupees”, the words “Thirty rupees” shall be substituted;

(8) for Article 58, the following Article shall be substituted, namely :—

“ 58. SETTLEMENT—

(a) Instrument of (including a deed of dower),—

- (i) if the instrument of settlement is in favour of a member or members of a family. The same duty as a Bottomry Bond (No. 16) for such amount or value as set forth in the settlement :
- 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 two rupees and fifty paise.

Explanation.—

For the purpose of this Article, the word “family” means father, mother, husband, wife, son, daughter, grand child. In the case of any one whose personal law permits adoption, “father” shall include an adoptive father, “mother” an adoptive mother, “son” an adopted son and “daughter” an adopted daughter.

(ii) in any other case,—

- | | |
|--|--|
| (A) of immovable property situated within the cities of Madras, Madurai and Coimbatore and Municipal towns of Salem and Tiruchirappalli. | Thirteen rupees for every Rs. 100 or part thereof of the market value of the property which is the subject-matter of settlement. |
| (B) of immovable property situated in other areas. | Twelve rupees for every Rs. 100 or part thereof of the market value of the property which is the subject-matter of settlement. |
| (C) of any other property. | Seven rupees for every Rs. 100 or part thereof of the market value of the property which is the subject matter of settlement. |

Exemption—

Deed of dower executed on the occasion of a marriage between Muhammadans.

(b) Revocation of—

The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument of Revocation, but not exceeding sixty rupees.”;

(9) in Article 61,—

(a) in clause (a), for the words “twenty-five rupees”, the words “Thirty rupees” shall be substituted ;

(b) in clause (b), for the words “Twenty-five rupees”, the words “Thirty rupees” shall be substituted ;

MLC

(10) in Article 62, in clause (c),—

(a) in sub-clause (i), for the words “twenty-five rupees”, the words “Thirty rupees” shall be substituted ;

(b) in sub-clause (ii), for the words “Twenty-five rupees”, the words “Thirty rupees” shall be substituted.



TAMIL NADU
GOVERNMENT GAZETTE
EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 614] MADRAS, WEDNESDAY, SEPTEMBER 30, 1987
PURATTASI 14, PRABHAVA, THIRUVALLUVAR AANDU—2015

Part IV—Section 2
Tamil Nadu Acts and Ordinances.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the President on the 24th September 1987 and is hereby published for general information:—

ACT No. 38 OF 1987.

An Act further to amend the Indian Stamp Act, 1899 and the Registration Act, 1908 in their application to the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Thirty-eighth Year of the Republic of India as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Indian Stamp and the Registration (Tamil Nadu Amendment) Act, 1987.

(2) It extends to the whole of the State of Tamil Nadu.

(3) It shall come into force on such date as the State Government may, by notification, appoint and different dates may be appointed for different provisions of this Act.

2. *Amendment of Central Act II of 1899.*—In the Indian Stamp Act, 1899 (Central Act II of 1899),—

(1) after section 33, the following section shall be inserted, namely:—

“33-A. *Recovery of deficit stamp duty.*—(1) Notwithstanding anything contained in section 33 or in any other provisions of this Act, if, after the registration of any instrument under the Registration Act, 1908 (Central Act XVI of 1908), it is found that the proper stamp duty payable under this Act in respect of such instrument has not been paid or has been insufficiently paid, such duty or the deficit, as the case may be, may, on a certificate from the Registrar of the district under the Registration Act, 1908 (Central Act XVI of 1908) be recovered from the person, liable to pay the duty as an arrear of land revenue:

Provided that no such certificate shall be granted unless due inquiry is made and such person is given an opportunity of being heard:

Provided further that no such inquiry shall be commenced after the expiry of three years from the date of registration of the instrument.

(2) The certificate of the Registrar of the district under sub-section (1) shall, subject only to appeal under sub-section (3), be final and shall not be called in question in any court or before any authority.

(3) Any person aggrieved by a certificate of the Registrar of the district under sub-section (1) may appeal to the Chief Controlling Revenue Authority. Any such appeal shall be preferred within such time, and shall be heard and disposed of in such manner, as may be prescribed.”;

(2) after section 47-A, the following section shall be inserted, namely:—

“47-B. *Stamp duty chargeable for instrument of rectification.*—Where an instrument purports to rectify any error in the description of property as set out in any previous instrument within the purview of section 47-A, then, the amount of duty chargeable on such instrument of rectification shall be the amount chargeable on it under Schedule I less the amount of duty, if any, already paid in respect of such previous instrument.”;

shal

the

ranc
ther
releinch
sold
toge
so c
venc

(i)

(ii)

bloc
as tlas n
of e
for
cert
mer
of t
mer
clus

(3) in section 74, after clause (a), the following clause shall be inserted, namely:—

“(aa) the proper use of stamps and stamp papers and the prevention of misuse of such stamp and stamp papers.”

(4) in Schedule I, under Article “5. Agreement or Memorandum of an Agreement”, clause (i) and the entries relating thereto shall be relettered as clause (j) and before clause (j) as so relettered, the following clause shall be inserted, namely:—

“(i) if relating to construction of a house or building including the multi-unit house or building by the vendor on land sold by such vendor and containing stipulation that such land together with such house or building or multi-unit house or building so constructed shall be held either individually or jointly by the vendee of such land,—

(i) When the land is situated within the cities of Madras, Madurai and Coimbatore and Municipal Towns of Salem and Tiruchirappalli.

Thirteen rupees for every Rs. 100 or part thereof of the cost of the proposed construction of house or building or of any flat or apartment within such multi-unit house or building which is the subject matter of the agreement;

(ii) When the land is situated in any other area.

Twelve rupees for every Rs. 100/- or part thereof of the cost of the proposed construction of house or building or any flat or apartment within such multi-unit house or building which is the subject matter of the agreement.

Explanation.—For the purpose of this clause,—

(i) “multi-unit house or building” shall mean any block or building having not less than five floors, flats or apartments as the case may be;

(ii) “cost of the proposed construction” means the cost as mentioned in the agreement or the cost as adopted for the purpose of estimation by the Public Works Department of the Government for the area concerned, whichever is higher and for this purpose a certificate from the Assistant Engineer of the Public Works Department of the Government of the area concerned regarding the cost of the proposed construction shall be attached along with the agreement for the purpose of execution. Such certificate shall be conclusive proof of the cost of the proposed construction.”

Amendment of Central Act XVI of 1908.—In the Registration Act, 1908 (Central Act XVI of 1908),—

(1) in section 2,—

(i) in clause (9), the word “and” occurring at the end shall be omitted;

(ii) in clause (10), the word “and” shall be added at the end;

(iii) after clause (10), the following clause shall be added, namely:—

“(11) ‘tout’ means a person who habitually frequents the precincts of a registration office, for the purpose of employment for himself or for any other person in connection with any registration business and who is so declared as a tout under Part XIII-A;”;

(2) in section 17, in sub-section (1), after clause (e), the following clause shall be added, namely:—

“(f) instruments of agreement relating to construction of multi-unit house or building on land held by several persons as referred to in clause (i) under Article 5 of Schedule I to the Indian Stamp Act, 1899 (Central Act II of 1899).”;

(3) after Part XIII, the following Part shall be inserted, namely:—

“PART XIII-A.

OF TOUTS.

80-B. Powers to frame and publish lists of touts.—(1) Every Registrar of a district as regards his own office and the offices subordinate thereto and every Sub-divisional Magistrate as regards the registration office within his own jurisdiction may frame and publish lists of persons proved to his satisfaction or to the satisfaction of any Sub-Registrar as provided in section 80-C, by evidence of general repute or otherwise, habitually to act as touts, and may from time to time, alter and amend such lists.

(2) No person's name shall be included in any such list until he shall have had an opportunity of showing cause against such inclusion.

(3) Where the name of any person is included in a list framed and published by a Sub-divisional Magistrate under this section, such person may, within thirty days of the publication of the list

in
the
of
ne

An
an
na
the
the
of
cau
the
bee
and
bee
by

his
be

over
office

A r
the
incl

trati
preci
the
from
the

a pa
been

§
may

A

in which his name first appears, apply in writing to the Registrar of the district for the removal of his name from such list and the orders of the Registrar, passed after such inquiry (if any) as he considers necessary on such application shall be final.

80-C. Inquiry by a Sub-Registrar regarding suspected touts.

Any Registrar of a district or Sub-divisional Magistrate may send to any Sub-Registrar within the jurisdiction of such authority the name of any person alleged or suspected to be a tout and request the Sub-Registrar to hold an inquiry in regard to such person and the Sub-Registrar shall thereupon hold an inquiry into the conduct of that person, and, after giving him an opportunity of showing cause as provided in sub-section (2) of section 80-B, shall report to the authority who has made the request whether the person has been proved to the satisfaction of the Sub-Registrar to be a tout and that authority may include the name of any person who has been so proved to be a tout in the list of touts framed and published by him under sub-section (1) of section 80-B:

Provided that such authority shall hear such person who, before his name has been so included, appears before him and desires to be heard.

80-D. Display of lists of touts in registration offices.—A copy of every such list shall be conspicuously displayed in every registration office to which the same relates.

80-E. Exclusion of touts from precincts of registration offices.—A registering officer may, by general or special order, exclude from the precincts of his registration office any person whose name is included in any such list.

80-F. Presumption as to touts found within precincts of registration offices.—Every person who having been excluded from the precincts of a registration office under section 80-E is found within the precincts of any registration office without written permission from the registering officer shall be deemed to be acting as a tout for the purposes of section 82-A :

Provided that this section shall not apply where such person is a party to a document intended for registration at such office or has been directed to appear by any process of the registering officer.

80-G. Arrest and trial of touts.—(1) Any registering officer may, by an order in writing direct any person named in the order

to arrest any such tout found within the precincts of the registration office. Such tout may be arrested accordingly and shall be forthwith produced before the registering officer.

(2) If the tout admits his offence the provisions of section 345 of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), shall be applicable, so far as may be, to his detention, trial and punishment.

(3) If the tout does not admit his offence the provisions of section 346 of the said Code shall be similarly applicable to his detention, trial and punishment.

(4) A registering officer shall be deemed to be a Civil Court for the purposes of sections 345 and 346 of the said Code. ”;

(#) after section 82, the following section shall be inserted, namely:—

“ 82-A. *Penalty.*—Whoever acts as a tout whilst his name is included in a list of touts framed and published under this Act shall be punishable with imprisonment for a term which may extend to six months or with fine which may extend to two hundred rupees or with both ”;

(5) In section 83, in sub-section (2), for the word “Offences”, the words figures and letter “Save as provided in section 80-G offences” shall be substituted.

(By order of the Governor)

S. VADIVELU,
Commissioner and Secretary to Government
Law Department.



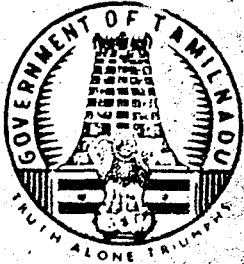
N

rece
is he

An

BE i
Nadu
follow1.
the
ment2.
Tam.

(A)



TAMIL NADU
GOVERNMENT GAZETTE
EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 391]

MADRAS, TUESDAY, JUNE 30, 1992

Aani 16, Aangeerasa, Thiruvalluvar Aandu-2023.

Part IV—Section 2

Tamil Nadu Acts and Ordinances.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the President on the 30th June 1992 and is hereby published for general information :—

ACT No. 39 OF 1992.

An Act further to amend the Indian Stamp Act, 1899, in its application to the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-third Year of the Republic of India as follows :—

1. (1) This Act may be called the Indian Stamp (Tamil Nadu Second Amendment) Act, 1992.

(2) It extends to the whole of the State of Tamil Nadu.

(3) It shall come into force on the 1st day of July 1992.

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

(1) in Article 1, for the words "Fifteen paise", the words "One rupee" shall be substituted;

(2) in Article 3, for the words "Thirty-five rupees", the words "Fifty rupees" shall be substituted;

(3) in Article 4, for the words "Five rupees", the words "Ten rupees" shall be substituted;

(4) in Article 5, in clause (j), for the words "Two rupees fifty paise", the words "Ten rupees" shall be substituted;

(5) in Article 7, for the words "Sixty rupees", the words "One hundred rupees" shall be substituted;

(6) in Article 8, in clause (b), for the words "Thirty rupees", the words "Forty rupees" shall be substituted;

(7) in Article 9, for the words "Twelve rupees", the words "Twenty rupees" shall be substituted;

(8) in Article 10, for the words "One hundred and fifty rupees", the words "Three hundred rupees" shall be substituted;

Short title,
extent, and
commence-
ment

Amendment
of Schedule 1.

Central
Act II of
1899.

(9) in Article 12, in clause (b),—

(a) for the words "Thirty-five rupees", the words "Fifty rupees" shall be substituted;

(b) for the words "One rupee and fifty paise subject to a maximum of one hundred rupees", the words "Two rupees subject to a maximum of one hundred and fifty rupees" shall be substituted;

(10) in Article 16,—

(a) for the words "Three rupees", the words "Four rupees" shall be substituted;

(b) for the words "Fifteen rupees", the words "Twenty rupees" shall be substituted;

(11) in Article 17, for the words "Twenty-five rupees", the words "Fifty rupees" shall be substituted;

(12) in Article 18, in clause (b), for the words "One rupee fifty paise", the words "Two rupees" shall be substituted;

(13) in Article 19, for the words "Thirty paise", the words "One rupee" shall be substituted;

(14) in Article 20, for the words "Five rupees", the words "Ten rupees" shall be substituted;

(15) in Article 20-A, for the words "One rupee fifty paise", the words "Five rupees" shall be substituted;

(16) in Article 22, for the words "Thirty-five rupees", the words "Sixty rupees" shall be substituted;

(17) in Article 24,—

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

(b) in clause (ii), for the words "Five rupees", the words "Ten rupees" shall be substituted;

(18) in Article 25, in clause (b), for the words "Five rupees", the words "Ten rupees" shall be substituted;

(19) in Article 26, in clause (b), for the words "Thirty rupees", the words "Forty rupees" shall be substituted;

(20) in Article 28, for the words "Fifteen paise", the words "One rupee" shall be substituted;

(21) in Article 29, for the words "Five rupees", the words "Twenty-five rupees" shall be substituted;

(22) in Article 36, for the words "Thirty paise", the words "One rupee" shall be substituted;

(23) in Article 38, for the words "Thirty-five rupees", the words "Sixty rupees" shall be substituted;

(24) in Article 39,—

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

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

(25) in Article 42, for the words "Five rupees", the words "Ten rupees" shall be substituted;

(26) in Article 44, for the words "Two rupees", the words "Five rupees" shall be substituted;

(27) in Article 46,—

(a) in item A,—

(i) in clause (a), for the words "Twenty rupees", the words "Fifty rupees" shall be substituted;

(ii) in clause (b), for the words "Sixty-five rupees", the words "One hundred and fifty rupees" shall be substituted;

(b) in item B, for the words "Thirty-five rupees", the words "One hundred rupees" shall be substituted;

(28) in Article 48,—

(a) in clause (a), for the words "One rupee fifty paise", the words "Five rupees" shall be substituted;

(b) in clause (b), for the words "Two rupees fifty paise", the words "Fifteen rupees" shall be substituted;

(c) in clause (c), for the words "Twenty rupees", the words "One hundred rupees" shall be substituted;

(d) in clause (d), for the words "Thirty-five rupees", the words "One hundred and seventy-five rupees" shall be substituted;

(e) in clause (f), for the words "Three rupees fifty paise", the words "Twenty rupees" shall be substituted;

(29) in Article 50, for the words "Three rupees", the words "Ten rupees" shall be substituted;

(30) in Article 51, for the words "Three rupees", the words "Ten rupees" shall be substituted;

(31) in Article 57, in clause (b), for the words "Thirty rupees", the words "Forty rupees" shall be substituted;

(32) in Article 58, in clause (b), for the words "Sixty rupees", the words "Eighty rupees" shall be substituted;

(33) in Article 60, for the words "Fifteen paise", the words "One rupee" shall be substituted;

(34) in Article 61, in clause (b), for the words "Thirty rupees", the words "Forty rupees" shall be substituted;

(35) in Article 62,—

(a) in clause (c),—

(i) in sub-clause (i), for the words "Thirty rupees", the words "Forty rupees" shall be substituted;

(ii) in sub-clause (ii), for the words "Thirty rupees", the words "Forty rupees" shall be substituted;

(b) in clause (d), for the words "Thirty-five rupees", the words "Fifty rupees" shall be substituted;

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

(36) in Article 64,—

(a) in clause (a), for the words "sixty-seven rupees fifty paise", the words "ninety rupees" shall be substituted;

(b) in clause (b), for the words "forty-five rupees", the words "sixty rupees" shall be substituted;

(37) in Article 65, for the words "One rupee fifty paise", the words "Five rupees" shall be substituted.

(By order of the Governor.)

MD. ISMAIL,
Secretary to Government, Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the President on the 27th August 1992 and is hereby published for general information :—

ACT No. 43 OF 1992.

An Act further to amend the Indian Stamp Act, 1899, in its application to the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-third Year of the Republic of India as follows :—

Short title,
extent and
commencement.

1. (1) This Act may be called the Indian Stamp (Tamil Nadu Amendment) Act, 1992.

(2) It extends to the whole of the State of Tamil Nadu.

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

Central Act
II of 1899.

2. In the Indian Stamp Act, 1899 (hereinafter referred to as the principal Act), after section 19-A, the following section shall be inserted, namely :—

Insertion of
new section
19-B.

"19-B. Payment of duty on copies, counterparts or duplicates when that duty has not been paid on the principal or original instrument.—(1) Where any instrument is registered in any part of India other than the State of Tamil Nadu and such instrument relates, wholly or partly to any property situate in the State of Tamil Nadu, the copy of such instrument shall, when received in the State of Tamil Nadu under the Registration Act, 1908 (Central Act XVI of 1908), be liable to be charged with the difference of duty as on the original instrument.

(2) The difference of duty shall be calculated having regard to—

(a) the extent of property situate in the State of Tamil Nadu; and

(b) the proportionate consideration or value or market value of such extent of property.

(3) The party liable to pay duty on the original instrument shall upon the receipt of notice from the registering officer, pay the difference in duty within the time allowed by such registering officer.

(4) Where deficiency in duty paid is noticed from the copy of any instrument, the Collector may *suo motu* or on a reference from any court or any registering officer, require the production of the original instrument before him within the period specified by him 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 before him in the performance of his functions and the provisions of section 47-A shall *mutatis mutandis* apply:

Provided that no action under this sub-section shall be taken after a period of four years from the date of registration of such instrument.

(5) In case the original instrument is not produced within the period specified by the Collector, he may require the payment of deficit duty, if any, together with penalty under section 40, on the copy of the instrument, within such time as may be prescribed."

Insertion of
new section
63-A.

3. After section 63 of the principal Act, the following section shall be inserted, namely :—

*"63-A. Penalty for failure to comply with provisions of section 19-B.—*Where the party fails to pay the difference of duty as required under sub-section (3) or sub-section (4), or any amount as required under sub-section (5), of section 19-B, he shall be punishable with fine which may extend to five thousand rupees."

(By order of the Governor.)

MD. ISMAIL,
Secretary to Government, Law Department.



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 101]

CHENNAI, THURSDAY, FEBRUARY 10, 2000

Thai 27, Pramathi, Thiruvalluvar Aandu-203]

Part IV—Section 2 Tamil Nadu Acts and Ordinances

The following Act of the Tamil Nadu Legislative Assembly received the assent of the President on the 4th February 2000 and is hereby published for general information :—

ACT No. 1 OF 2000.

An Act further to amend the Indian Stamp Act, 1899, in its application to the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-ninth Year of the Republic of India as follows —

1. (1) This Act may be called the Indian Stamp (Tamil Nadu Amendment) Act, 1998.

Short title,
extent and
commencement.

(2) It extends to the whole of the State of Tamil Nadu:

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

Central Act
II of 1899.

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

Amendment
of section 2.

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

“(6-A) ‘Chennai Metropolitan Planning Area’ means the area as defined in clause (23-A) of section 2 of the Tamil Nadu Town and Country Planning Act, 1971 (Tamil Nadu Act 35 of 1972);”

(2) after clause (25), the following clause shall be added, namely :—

“(26) ‘Urban agglomeration’ means the area as defined in clause (n) of section 3 of the Tamil Nadu Urban Land (Ceiling and Regulation) Act, 1978 (Tamil Nadu Act 24 of 1978).”

Amendment of
section 47-A.

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

(1) In sub-section (3), for the expression "The Collector may, suo motu, within two years", the expression "The Collector may, suo motu or otherwise, within five years", shall be substituted ;

(2) for sub-sections (4) and (5), including the Explanation thereto, the following sub-sections shall be substituted, namely ;—

"(4) Every person liable to pay the difference in the amount of duty under sub-section (2) of sub-section (3) shall, pay such duty within such period as may be prescribed. In default of such payment, such amount of duty outstanding on the date of default shall be a charge on the property affected in such instrument. On any amount remaining unpaid after the date specified for its payment, the person liable to pay the duty shall pay, in addition to the amount due, interest at two percent per month on such amount for the entire period of default.

(5) Any person aggrieved by an order of the Collector under sub-section (2) or sub-section (3), may appeal to such authority as may be prescribed in this behalf. All such appeals shall be preferred within such time, and shall be heard and disposed of in such manner, as may be prescribed by rules made under this Act.

(6) The Chief Controlling Revenue Authority may, suo motu, call for and examine an order passed under sub-section (2) or sub-section (3) and if such order is prejudicial to the interests of revenue, he may make such inquiry or cause such inquiry to be made and, subject to the provisions of this Act, may initiate proceedings to revise, modify or set aside such order and may pass such order thereon as he thinks fit.

(7) The Chief Controlling Revenue Authority shall not initiate proceedings against any order passed under sub-section (2) or sub-section (3) if, —

(a) the time for appeal against that order has not expired ; or

(b) more than five years have expired after the passing of such order.

(8) No order under sub-section (6) adversely affecting a person shall be passed unless that person has had a reasonable opportunity of being heard.

(9) In computing the period referred to in clause (b) of sub-section (7), the time during which the proceedings before the Chief Controlling Revenue Authority remained stayed under the order of a Court shall be excluded.

(10) Any person aggrieved by an order of the authority prescribed under sub-section (5) or the Chief Controlling Revenue Authority under sub-section (6) may, with in such time and in such manner, as may be prescribed by rules made under this Act, appeal to the High Court.

Explanation.— For the purpose of this Act, market value of any property shall be estimated to be the price which, in the opinion of the Collector or the Chief Controlling Revenue Authority or the High Court, as the case may be, such property would have fetched or would fetch, if sold in the open market on the date of execution of the instrument of conveyance, exchange, gift, release of benami right or settlement."

Amendment of
Schedule I.

4. In Schedule I to the principal Act, —

(1) in Article 23, —

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

(a) of immovable property situated within the Chennai Metropolitan Planning Area and the Urban agglomeration of Madurai, Coimbatore, Salem and Tiruchirappalli and the City of Tirunelveli. Eight rupees for every Rs. 100 or part thereof of the market value of the property which is the subject matter of conveyance."

83

(B) In the Explanation, in clause (a) for the expression "Cities of Madras and Madurai and Municipal towns of Coimbatore Salem and Tiruchirappalli", the expression "Chennai Metropolitan Planning Area and the Urban agglomeration of Madurai, Coimbatore, Salem and Tiruchirappalli and the City of Tirunelveli" shall be substituted :

(2) In Article 35, in clause (a), for sub-clauses (vi) to (viii), the following sub-clauses shall be substituted, namely ;—

- | | |
|---|--|
| (vi) where the lease purports to be for a term exceeding thirty years but not exceeding fifty years : | The same duty as a conveyance (No. 23) for a market value equal to fifty per cent of the market value of the property which is the subject matter of lease. |
| (vii) Where the lease purports to be for a term exceeding fifty years but not exceeding one hundred years : | The same duty as a conveyance (No. 23) for a market value equal to seventy five per cent of the market value of the property which is the subject matter of lease. |
| (viii) where the lease purports to be for a term exceeding one hundred years : | The same duty as a conveyance (No. 23) for a market value equal to the market value of the property which is the subject matter of lease. |
| (ix) where the lease does not purport to be for any definite term : | The same duty as a conveyance (No. 23) for a market value equal to the market value of the property which is the subject matter of lease." |

(3) in Article 46, for clause B, the following clause shall be substituted, namely :—

" B. Dissolution of—

- | | |
|--|---|
| (i) When such dissolution involves partition of immovable properties of a firm among the partners, who are not family members. | (a) Thirteen rupees for every Rs. 100/- or part thereof of the market value of the immovable property dealt with in such deed of dissolution, when such property is situated within the Chennai Metropolitan Planning Area and the Urban agglomeration of Madurai, Coimbatore, Salem and Tiruchirappalli and the City of Tirunelveli. |
| (ii) When such dissolution involves partition of immovable properties of the firm among the partners who are family members or when such dissolution involves partition of movable properties. | (b) Twelve rupees for every Rs. 100/- or part thereof of the market value of the immovable property dealt with in such deed of dissolution when such property is situated in other areas.

Three rupees for every Rs. 100 or part- thereof of the value of the separated share. |

Explanation :— For the purpose of this Article, the word "family" shall have the same meaning as defined in the Explanation to Article 58.

- | | |
|--------------------------|----------------------|
| (iii) in any other case. | One hundred rupees." |
|--------------------------|----------------------|

(4) in Article 54, in clause (b), for sub-clause (i), The following sub-clause shall be substituted, namely :--

“(i) if the reconveyance relates to immovable property situated within the Chennai Metropolitan Planning Area and the Urban agglomeration of Madurai, Coimbatore, Salem and Tiruchirappalli and the City of Tirunelveli. Eighty rupees.”;

(5) in Article 55,--

(a) in clause A, for the expression “ release of benami right ”, the expression “ release referred to in clauses B, C and D of this Article ” shall be substituted ;

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

“(a) of immovable property situated within the Chennai Metropolitan Planning Area and the Urban agglomeration of Madurai, Coimbatore, Salem and Tiruchirappalli and the City of Tirunelveli. Thirteen rupees for every Rs. 100/- or part thereof of the market value of the property which is the subject matter of release.”

(c) after clause B, the following clauses shall be added, namely :--

C. RELEASE OF RIGHT

IN FAVOUR OF CO-OWNER, that is to say, any instrument whereby a co-owner of a property renounces his claim in favour of another co-owner, on any specified property over which they have common right :--

- | | |
|---|--|
| (i) if it relates to immovable property situated within the Chennai Metropolitan Planning Area or the Urban agglomeration of Madurai, Coimbatore Salem and Tiruchirappalli and the City of Tirunelveli. | Thirteen rupees for every Rs. 100 or part thereof of the market value of the property which is the subject matter of release. |
| (ii) if it relates to immovable property situated in any other area. | Twelve rupees for every Rs. 100/- or part thereof of the market value of the property which is the subject matter of releases. |
| (iii) if it relates to any other property. | Seven rupees for every Rs. 100/- or part thereof of the market value of the property which is the subject matter of release. |

D. RELEASE OF RIGHT IN FAVOUR OF PARTNER.

- | | |
|---|--|
| (i) A release of right by a partner or partners in favour of other partners relinquishing his or their rights over the immovable property when the release is between family members who constitute the partnership or when the property is movable property. | Three rupees for every Rs. 100/- or part thereof of the market value of the immovable property which is the subject matter of release. |
|---|--|

TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

- (ii) When such release is between partners who are not family members.
- (a) Rupees thirteen for every Rs. 100/- or part thereof of the market value of the immovable property which is the subject matter of release when such property is situated within the Chennai Metropolitan Planning Area and the Urban agglomeration of Madurai, Coimbatore, Salem and Tiruchirappalli and the City of Tirunelveli.
- (b) Twelve rupees for every Rs. 100/- or part thereof of the market value of the immovable property which is the subject matter of release, when such property is situated in other areas.

EXPLANATION.—For the purpose of this Article, the word “family” shall have the same meaning as defined in the Explanation to Article 58.”;

- (6) in Article 58, in clause (a), in sub-clause (ii), for item (A), the following item shall be substituted, namely :—

“(A) of immovable property situated within the Chennai Metropolitan Planning Area and the Urban agglomeration of Madurai, Coimbatore Salem and Tiruchirappalli and the City of Tirunelveli.

Thirteen rupees for every Rs. 100/- or part thereof of the market value of the property which is the subject matter of settlement.”

5. All appeals preferred under sub-section (4) of section 47-A of the principal Act and pending before the appellate authorities specified in sub-section (5) of that section, immediately before the date of commencement of this Act, shall be heard and disposed of by such appellate authorities concerned, as if this Act had not been passed. **Disposal of pending appeals.**

(By order of the Governor)

K. PARTHASARATHY,
Secretary to Government,
Law Department.



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No 465]

CHENNAI, WEDNESDAY, JULY 11, 2001
Aani 27, Vishu, Thiruvalluvar Aandu-2032

Part IV—Section 2

Tamil Nadu Acts and Ordinances.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the President on the 16th June 2001 and is hereby published for general information:—

ACT No. 9 OF 2001.

An Act further to amend the Indian Stamp Act, 1899, in its application to the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-eighth Year of the Republic of India as follows:—

1. (1) This Act may be called the Indian Stamp (Tamil Nadu Amendment) Act, 1997.

Short title,
extent and
commence-
ment.

(2) It extends to the whole of the State of Tamil Nadu.

(3) It shall come into force at once.

Central Act II
of 1899.

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

Amendment of
Schedule I.

(1) in Article 3, for the words "Fifty rupees", the words "One hundred rupees" shall be substituted;

(2) in Article 4, for the words "Ten rupees", the words "Twenty rupees" shall be substituted;

(3) in Article 5, in clause (j), for the words "Ten rupees", the words "Twenty rupees" shall be substituted.

(4) for Article 6, the following Article shall be substituted, namely :—

"6. Agreement relating to Deposit of title deeds, 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
- (2) the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—

(a) if such loan or debt is repayable on demand or more than three months from the date of instrument evidencing the agreement. Five rupees per every Rs.1,000/- or part thereof of the value of the loan or debt.

(b) if such loan or debt is repayable within three months from the date of such instrument. Two rupees and fifty paise for every Rs.1,000/- or part thereof of the value of the loan or debt."

(5) in Article 20-A, for the words "Five rupees", the words "Ten rupees" shall be substituted;

(6) in Article 24, in clause (ii), for the words "Ten rupees", the words "Twenty rupees" shall be substituted;

(7) in Article 25, in clause (b), for the words "Ten rupees", the words "Twenty rupees" shall be substituted;

(8) in Article 46, in clause A, in sub-clause (b), for the words "One hundred and fifty rupees", the words "Three hundred rupees" shall be substituted;

(9) in Article 57, in clause (b), for the words "Forty rupees", the words "Eighty rupees" shall be substituted;

(10) in Article 64,—

(a) in clause (a), for the words "Ninety rupees", the words "One hundred and eighty rupees" shall be substituted;

(b) in clause (b), for the words "Sixty rupees", the words "One hundred and twenty rupees" shall be substituted.

(By order of the Governor)

M. BAULIAH,
Secretary to Government,
Law Department.



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

297]

CHENNAI, THURSDAY, NOVEMBER 25, 2004
Karthigai 10, Tarana, Thiruvalluvar Aandu-2035

Part IV—Section 2

Tamil Nadu Acts and Ordinances.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the President on the 20th November 2004 and is hereby published for general information:—

ACT No. 31 OF 2004.

An Act further to amend the Indian Stamp Act, 1899, in its application to the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-fifth Year of the Republic of India as follows:—

1. (1) This Act may be called the Indian Stamp (Tamil Nadu Amendment) Act, 2004.

Short title,
extent and
commence-
ment.

(2) It extends to the whole of the State of Tamil Nadu.

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

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

(1) in Article 6, the following Explanation shall be added, namely:—

Amendment of
Schedule I.

“Explanation.—For the purpose of this Article, notwithstanding anything contained in any judgment, decree or order of any court or order of any authority, any letter, note, memorandum or writing relating to the deposit of title deeds whether written or made either before or at the time when or after the deposit of title deeds is effected, and if it is in respect of the security for any loan, such letter, note, memorandum or writing shall be deemed to be an instrument evidencing an agreement relating to the deposit of title deeds.”;

(2) for Article 35, excluding the Exemption and Explanation thereunder, the following shall be substituted, namely:—

"35. LEASE, including an under lease or sub-lease and any agreement to let or sub-let—

- | | |
|---|---|
| (a) where the period of lease is below thirty years. | One rupee for every Rs.100 or part thereof of the amount of rent, fine, premium or advance, if any, payable; |
| (b) where the period of lease is thirty years and above and upto ninety-nine years. | Four rupees for every Rs.100 or part thereof of the amount of rent, fine, premium or advance, if any, payable; |
| (c) where the period of lease is above ninety-nine years. | Eight rupees for every Rs.100 or part thereof of the amount of rent, fine, premium or advance, if any, payable; |

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

(3) for Article 45, the following Articles shall be substituted, namely:—

"45. PARTITION—Instrument of [as defined by section 2(15)]—

- | | |
|---|---|
| (a) if the instrument of partition is among family members. | One rupee for every Rs.100 or part thereof of the market value of the property which is under partition, subject to the maximum of Rs.10,000 per share; |
| (b) in any other case. | The same duty as a Bottomry Bond (No.16) for the amount of the value of the separated share or shares of the property; |

Provided that—

- (a) When an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument, effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument but shall not be less than twenty rupees;

- (b) Where the land is held on Revenue settlement and paying the full assessment or is an Inam land assessed under the Tamil Nadu Inams (Assessment) Act, 1956 (Tamil Nadu Act XL of 1956) the value for the purpose of duty shall be calculated at twenty five times the annual revenue;
- (c) Where a final order for effecting a partition passed by any Revenue Authority or any Civil Court or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed twenty rupees.

Explanation.—For the purpose of this Article, the Word "Family" shall have the same meaning as defined in the Explanation to Article 58.;

(4) in Article 46, in clause B, in sub-clause (ii), for the expression "Three rupees for every Rs.100 or part thereof of the value of the separated share", the expression "One rupee for every Rs.100 or part thereof of the market value of the property which is under partition, subject to the maximum of Rs.10,000 per share" shall be substituted;

(5) in Article 55,—

(a) in clause A, for the expression "The same duty as a Bottomry Bond (No.16) for such amount or value as set forth in the release", the expression "One rupee for every Rs.100 or part thereof of the market value of the property which is under release, subject to the maximum of Rs. 10,000";

(b) in clause C, for the expression "another co-owner", the expression "another co-owner who is not a family member" shall be substituted;

(6) in Article 58, in clause (a), in sub-clause (i),—

(a) for the expression "The same duty as a Bottomry Bond (No.16) for such amount or value as set forth in the settlement", the expression "One rupee for every Rs.100 or part thereof of the market value of the property which is under settlement, subject to the maximum of Rs. 10,000" shall be substituted;

(b) in the proviso, for the expression "Two rupees and fifty paise", the expression "Twenty rupees" shall be substituted.

(By order of the Governor)

L. JAYASANKARAN,
Secretary to Government-in-charge,
Law Department.



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

85]

CHENNAI, TUESDAY, MARCH 18, 2008
Panguni 5, Thiruvalluvar Aandu-2039

Part IV—Section 2

Tamil Nadu Acts and Ordinances

The following Act of the Tamil Nadu Legislative Assembly received the assent of the President on the 8th March 2008 and is hereby published for general information:—

ACT No. 13 OF 2008.

An Act further to amend the Indian Stamp Act, 1899 and the Registration Act, 1908 in their application to the State of Tamil Nadu.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-seventh Year of the Republic of India as follows:—

PART-I.

PRELIMINARY.

1. (1) This Act may be called the Indian Stamp and the Registration (Tamil Nadu Amendment) Act, 2006.

Short title, extent and commencement.

(2) It extends to the whole of the State of Tamil Nadu.

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

PART-II.

AMENDMENT TO THE INDIAN STAMP ACT, 1899.

2. In the Indian Stamp Act, 1899,—

(1) in section 47-A,—

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

“(1) The registering officer appointed under the Registration Act, 1908 (Central Act XVI of 1908) while registering any instrument of conveyance, dissolution of

Amendment of section 47-A.

partnership, exchange of property, gift, partition, release or settlement shall estimate the market value of the property which is the subject matter of such instrument as per the market value guidelines of properties prepared by the "Valuation Committee" constituted under section 47-AA and communicate the said estimated value to the parties concerned and unless the parties pay the duty on the basis of such valuation, he shall keep pending the process of registration of such instrument and refer the matter within a month along with a copy of such instrument to the Collector for determination of the market value of such property and the proper duty payable thereon.;

(b) in sub-section (2), for the expression "subject matter of conveyance, exchange, gift, release of benami right or settlement and the duty as aforesaid.", the expression "subject matter of any instrument of, conveyance, dissolution of partnership, exchange of property, gift, partition, release or settlement and the duty payable thereon within a period of ninety days from the date of receipt of such reference." shall be substituted;

(c) in sub-section (3),—

(i) for the expression "any instrument of conveyance, exchange, gift, release of benami right or settlement", the expression "any instrument of, conveyance, dissolution of partnership, exchange of property, gift, partition, release or settlement" shall be substituted;

(ii) for the expression "conveyance, exchange, gift, release of benami right or settlement", the expression "conveyance, dissolution of partnership, exchange of property, gift, partition, release or settlement" shall be substituted;

(d) in sub-section (4), for the expression "interest at two per cent per month on such amount for the entire period of default", the following shall be substituted, namely:—

"interest at one per cent per month on such amount for the entire period of default:

Provided that where a person has preferred an appeal against the order under sub-section (2) or sub-section (3), the interest payable under this sub-section shall be postponed till the disposal of appeal and shall be calculated on the amount that becomes due in accordance with the final order passed in appeal as if such amount had been determined under sub-section (2) or sub-section (3), as the case may be.;

(e) to sub-section (5), the following proviso shall be added, namely:—

"Provided that no appeal shall be entertained unless the person aggrieved has deposited in such manner as may be prescribed twenty-five per cent of the difference in the amount of duty determined and payable under sub-section (2) or sub-section (3), as the case may be.;"

(f) in sub-section (6),—

(i) after the words "*suo motu*", the words "or otherwise," shall be inserted;

(ii) for the expression "pass such order thereon as he thinks fit", the expression "pass such order thereon as he thinks fit, within such time as may be prescribed" shall be substituted;

(g) after sub-section (10), the following sub-section shall be inserted, namely:—

"(11) Where the duty paid is found to be in excess as a result of an order passed on appeal or revision, the excess duty paid shall be refunded.;"

(h) the *Explanation* shall be omitted.

(2) after section 47-A, the following section shall be inserted, namely:—

"47-AA. *Constitution of Valuation Committee*.—(1) The State Government shall, by notification, constitute a Valuation Committee under the Chairmanship of Inspector-General of Registration and such other member as may be specified for estimation, publication and revision of market value guidelines of properties in any area in the State at such intervals and in such manner as may be prescribed, for the purpose of section 47-A.

Central Act XVI
of 1908.

(2) The Valuation Committee is the final authority for the formulation of policy, methodology and administration of the market value guidelines in the State and may for the said purpose constitute valuation sub-committee in each district comprising of such members as may be prescribed, for estimation and revision of the market value guidelines.

(3) The sub-committee so constituted shall function under the Valuation Committee and shall follow such procedures as may be prescribed and shall be subject to reconstitution whenever and necessary."

PART-III.

AMENDMENT TO THE REGISTRATION ACT, 1908.

Central Act XVI
of 1908.

3. In the Registration Act, 1908, in section 60, in sub-section (1), for the expression "a certificate containing the word 'registered' ", the expression "a certificate containing the expression 'registered and duly stamped as per the Indian Stamp Act, 1899 (Central Act II of 1899)' " shall be substituted.

Amendment of
section 60.

(By order of the Governor)

S. DHEENADHAYALAN,
*Secretary to Government-in-charge,
Law Department.*



The Indian Stamp (Tamil Nadu Fourth Amendments) Act, 2012

Act 16 of 2013

Keyword(s):

Stamp

Amendments appended: 18 of 2013, 19 of 2013

DISCLAIMER: This document is being furnished to you for your information by PRS Legislative Research (PRS). The contents of this document have been obtained from sources PRS believes to be reliable. These contents have not been independently verified, and PRS makes no representation or warranty as to the accuracy, completeness or correctness. In some cases the Principal Act and/or Amendment Act may not be available. Principal Acts may or may not include subsequent amendments. For authoritative text, please contact the relevant state department concerned or refer to the latest government publication or the gazette notification. Any person using this material should take their own professional and legal advice before acting on any information contained in this document. PRS or any persons connected with it do not accept any liability arising from the use of this document. PRS or any persons connected with it shall not be in any way responsible for any loss, damage, or distress to any person on account of any action taken or not taken on the basis of this document.



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 197]

CHENNAI, WEDNESDAY, JULY 10, 2013
Aani 26, Vijaya, Thiruvalluvar Aandu-2044

Part IV—Section 2

Tamil Nadu Acts and Ordinances

The following Act of the Tamil Nadu Legislative Assembly received the assent of the President on the 27th June 2013 and is hereby published for general information:—

ACT No. 16 of 2013

An Act further to amend the Indian Stamp Act, 1899 in its application to the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Indian Stamp (Tamil Nadu Fourth Amendment) Act, 2012.

Short title,
extent and
commence-
ment.

(2) It extends to the whole of the State of Tamil Nadu.

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

Central Act II
of 1899.

2. In section 9 of the Indian Stamp Act, 1899, in sub-section (1), in clause (b), after the expression "other marketable securities", the expression "or of note or memorandum sent by a broker or agent to his principal intimating the purchase or sale on account of such principal" shall be inserted.

Amendment of
section 9.

(By order of the Governor)

G. JAYACHANDRAN,
*Secretary to Government,
Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the President on the 3rd September 2013 and is hereby published for general information:—

ACT No. 18 OF 2013.

An Act further to amend the Indian Stamp Act, 1899 in its application to the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Indian Stamp (Tamil Nadu Amendment) Act, 2012.

Short title,
extent and
commence-
ment.

(2) It extends to the whole of the State of Tamil Nadu.

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

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

Amendment of
Central Act
II of 1899.

(1) in Article 5, for clause (i), the following clause shall be substituted, namely: —

“(i) if relating to
construction of building

One rupee for every hundred rupees or part thereof of the cost of the proposed construction or the value of construction or the consideration specified in the agreement, whichever is higher.

Explanation.—For the purpose of this clause, “building” includes any unit, residential, commercial, institutional, industrial or otherwise proposed to be constructed on an undivided share of land.”;

(2) in Article 45, in clause (a), for the expression, “partition, subject to the maximum of Rs.10,000 per share”, the expression “partition” shall be substituted;

(3) in Article 46, in clause (b), for the expression, “partition, subject to the maximum of Rs.10,000 per share”, the expression “partition” shall be substituted;

(4) in Article 55, in clause A, for the expression, “release, subject to the maximum of Rs.10,000”, the expression “release” shall be substituted; and

(5) in Article 58, in clause (a), in sub-clause (i), for the expression, “settlement, subject to the maximum of Rs.10,000”, the expression “settlement” shall be substituted.

(By order of the Governor)

G. JAYACHANDRAN,
Secretary to Government,
Law Department.

Central Act II
of 1899.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the President on the 4th September 2013 and is hereby published for general information:—

ACT No. 19 OF 2013.

An Act further to amend the Indian Stamp Act, 1899 in its application to the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Indian Stamp (Tamil Nadu Third Amendment) Act, 2012.

Short title,
extent and
commence-
ment.

(2) It extends to the whole of the State of Tamil Nadu.

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

Central Act II
of 1899.

2. In Schedule I to the Indian Stamp Act, 1899, in Article 58, in clause (a), in the Explanation under sub-clause (i), for the expression "grandchild", the expression "grandchild, brother or sister" shall be substituted.

Amendment of
Schedule I.

(By order of the Governor)

G. JAYACHANDRAN,
*Secretary to Government,
Law Department.*

The following Act of the Tamil Nadu Legislative Assembly received the assent of the President on the 04th March 2024 and is hereby published for general information:—

ACT No. 13 OF 2024

**An Act further to amend the Indian Stamp Act, 1899
in its application to the State of Tamil Nadu.**

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-Fourth Year of the Republic of India as follows:—

Short title,
extent and
commence-
ment.

1. (1) This Act may be called the Indian Stamp (Tamil Nadu Amendment) Act, 2023.

(2) It extends to the whole of the State of Tamil Nadu.

(3) It shall come into force at once.

Amendment of
Schedule I.

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

Central Act II
of 1899.

(1) in Article 3, for the words “One hundred rupees”, the words “One thousand rupees” shall be substituted;

(2) in Article 4, for the words “Twenty rupees”, the words “Two hundred rupees” shall be substituted;

(3) in Article 5, in clause (j), for the words “Twenty rupees”, the words “Two hundred rupees” shall be substituted;

(4) for Article 10, the following Article shall be substituted, namely:—

“10. **ARTICLES OF ASSOCIATION OF A COMPANY** Five hundred rupees on every ten lakh rupees of authorised capital or part thereof subject to a maximum of rupees five lakh.

Exemption.-

Articles of any association not formed for profit and registered under the Companies Act, 2013 (Central Act 18 of 2013).”;

(5) in Article 17,—

(a) after the words “if attested”, the words “whether it involves transfer of property or not” shall be inserted;

(b) for the words “Fifty rupees”, the words “One thousand rupees” shall be substituted;

(6) in Article 24,—

(a) in clause (i), for the words “Five rupees”, the words “One hundred rupees” shall be substituted;

(b) in clause (ii), for the words “Twenty rupees”, the words “One hundred rupees” shall be substituted;

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

(8) in Article 35, in clauses (a), (b) and (c), for the expression “or advance if any, payable”, the expression “advance or security deposit, whether repayable or not” shall be substituted;

(9) for Article 39, the following Article shall be substituted, namely:—

“39. **MEMORANDUM OF ASSOCIATION OF A COMPANY** Two hundred rupees.

Exemption.-

Memorandum of any association not formed for profit and registered under the Companies Act, 2013 (Central Act 18 of 2013).”;

(10) in Article 42, for the words “Ten rupees”, the words “Twenty rupees” shall be substituted;

(11) in Article 45,—

(a) in clause (b), for the words “amount of the value”, the words “amount of the market value” shall be substituted;

(b) in the Explanation, the following expression shall be added at the end, namely:—

“and shall include the legal heirs of a deceased family member, if any.”;

(12) in Article 46,—

(a) in clause A, in sub-clause (b), for the words “Three hundred rupees”, the words “One thousand rupees” shall be substituted;

(b) in clause B, in the Explanation, the following expression shall be added at the end, namely:—

“and shall include the legal heirs of a deceased family member, if any.”;

(13) in Article 48,—

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

(b) in clause (b), for the words “Fifteen rupees”, the words “Five hundred rupees” shall be substituted;

(c) in clause (c), for the words “One hundred rupees”, the words “One thousand rupees” shall be substituted;

(d) in clause (d), for the words “One hundred and seventy five rupees”, the words “One thousand rupees” shall be substituted;

(e) in clause (e), for the words “market value equal to the amount of the consideration”, the words “market value of the immovable property” shall be substituted;

(f) for clause (f), the following clauses shall be substituted, namely:—

- “(f) When given without consideration and authorising the attorney, who is a family member, to sell any immovable property. One thousand rupees.
- (g) When given without consideration and authorising the attorney, who is not a family member, to sell any immovable property. One rupee for every one hundred rupees or part thereof of the market value of the immovable property.
- (h) in any other case. One thousand rupees for each person authorised.”.

(g) the existing Explanation shall be renumbered as Explanation-I, and after Explanation-I as so renumbered, the following Explanation shall be added, namely:—

“**Explanation-II.**— For the purpose of this Article, the word “family” shall have the same meaning as defined in the Explanation to Article 58.”;

(14) in Article 54, in clause (b),—

(a) in sub-clause (i), for the words “Eighty rupees”, the words “One thousand rupees” shall be substituted;

(b) in sub-clause (ii), for the words “Seventy rupees”, the words “One thousand rupees” shall be substituted;

(15) in Article 55, in the Explanation, the following expression shall be added at the end, namely:—

“and shall include the legal heirs of a deceased family member, if any.”;

(16) in Article 57, in clause (b), for the words “Eighty rupees”, the words “Five hundred rupees” shall be substituted;

(17) in Article 58, in clause (b), for the words “Eighty rupees”, the words “One thousand rupees” shall be substituted;

(18) in Article 61, in clause (b), for the words “Forty rupees”, the words “One thousand rupees” shall be substituted;

(19) in Article 62, for clause (e), the following clause shall be substituted, namely:—

“(e) of any trust property from one trustee to another trustee or from a trustee to a beneficiary of the same trust. One thousand rupees or such smaller amount as may be chargeable under clause (c) of this Article.”;

(20) in Article 64,—

(i) in clause (a), for the words “One hundred and eighty rupees”, the words “One thousand rupees” shall be substituted;

(ii) in clause (b), for the words "One hundred and twenty rupees", the words "One thousand rupees" shall be substituted.

(By order of the Governor)

S. GEORGE ALEXANDER,
Secretary to Government,
Law Department.