

संचिका संख्या-13 / नि.विविध-20 / 2022.....343/नि०

झारखण्ड सरकार
राजस्व, निबंधन एवं भूमि सुधार विभाग।

प्रेषक,

श्वेता कुमारी,
उप निबंधन महानिरीक्षक।

सेवा में,

महानियंत्रक एकस्व,
अभिकल्प एवं व्यापार चिन्ह एवं पंजीकरण,
भौगोलिक उपदर्शनन, वणिज्य तथा उद्योग मंत्रालय,
उद्योग संवर्धन और आंतरिक व्यापार विभाग,
भारत सरकार,
बौद्धिक संपदा भवन, प्लॉट नं०-32,
सेक्टर-14, द्वारका, नई दिल्ली-110078
(email-cgoffice.in@gov.in)

राँची, दिनांक 19/8/26

विषय:— Regarding applicable Stamp Duty on Power of Authorisation/ Power of Attorney as per The Indian Stamp Act for matters relating to Intellectual Property.

प्रसंग:— आपका पत्रांक—D.O Letter No.-CG/F/CGPDTM/DL-05/3253, दिनांक—21.05.2026

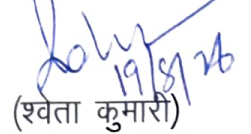
महाशय,

निदेशानुसार उपर्युक्त विषयक एवं प्रासंगिक पत्र के संबंध में कहना है कि आपके द्वारा झारखण्ड राज्यान्तर्गत Power of Authorisation/ Power of Attorney पर प्रभार्य मुद्रांक शुल्क के संबंध में जानकारी मांगी गई है। Power of Authorisation पर प्रभार्य मुद्रांक शुल्क संबंधी प्रावधान अधिनियम अप्रति वर्णित नहीं है। Power of Attorney पर भारतीय मुद्रांक अधिनियम, 1899 का Schedule-1A की धारा-48 में निर्धारित शुल्क प्रभावी है। भारतीय मुद्रांक अधिनियम, 1899 से संबंधित प्रावधान की छायाप्रति संलग्न कर आपके सुलभ अवलोकनार्थ पत्र के साथ संलग्न है।

कृपया प्राप्ति स्वीकार की जाए।

अनु०:—यथोक्त।

विश्वासभाजन,


(श्वेता कुमारी)

उप निबंधन महानिरीक्षक।

Description of instrument	Proper Stamp-duty
years and paying the full assessment the [market value] for the purpose of duty shall be calculated at not more than 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 Rs. 2.10.	
46. Partnership —	
A. — Instrument of —	
(a) where the capital of the partnership does not exceed Rs. 500;	10.50
(b) in any other case	42.00
B. — Dissolution of	21.00
Pawn or pledge. See Agreement relating to Deposit of Title deeds pawn or pledge (No. 6.)	
*	*
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;	1.60

Description of instrument	Proper Stamp-duty
(b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882;	1.50
(c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a);	3.15
(d) when authorising not more than five persons to act jointly and severally in more than one transaction or generally;	15.75
(e) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;	31.50
(f) when giving for consideration and authorising the attorney to sell any immovable property;	

¹[The same duty as a conveyance (No. 23) for a consideration or market value, equal to the amount of the consideration].

3.15

(g) in any other case

N.B. — The term 'Registration' includes every operation incidental to registration under the Indian Registration Act, 1908 (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.

4.20

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.

4.20

51. Protect by the Master of a ship, that is to say, any declaration of the particulars of her voyage drawn up 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.

See also Note of protest by the Master of a ship (No 44)