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The Assam Gazette

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃদ্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

নং ৪৫ দিশপত্ৰ বৃহস্পতি ১৮ এপ্ৰিল, ১৯৮৪, ২৯ চ'ত ১৯০৬ (শক)
 No. 85 Dispur, Wednesday, 18th April, 1984, 29th Chaitra,
 1906 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : LEGISLATIVE BRANCH

NOTIFICATION

The 18th April 1984

No.LGL.180/78/Pt./89.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. XII OF 1984

(Received the assent of the Governor on 16th April, 1984)

THE INDIAN STAMP (ASSAM AMENDMENT) ACT, 1984

An

Act

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

Preamble.

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

Act II of 1899.

It is hereby enacted in the Thirty-fifth Year of the Republic of India as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Indian Stamp (Assam Amendment) Act, 1984.
- (2) It extends to the whole of Assam.
- (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Amendment of Schedule I of Act II of 1899.

2. In Schedule I to the principal Act—
 - (1) for items Nos.1-10, 12, 15-20, 22-26, 28, 29, 31-36, 38-46, 48, 50-51, 54-61 and 63-65, the following shall be substituted, namely:—

Description of instrument	Proper stamp-duty
<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>Forty paise.</p>
<p>2. Administration-Bond including a bond, given under section 6 of the Government Savings Banks Act, 1873, or section 291 or section 376 of the Indian Succession Act, 1925.</p>	<p>Act V of 1873. Act XXXIX 1925.</p>
<p>(a) Where the amount does not exceed Rs. 1,000 ;</p>	<p>The same duty as a Bond (No.15) for such amount.</p>
<p>(b) in any other case.</p>	<p>Twenty four rupees seventy five paise.</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>Fortynine rupees fifty paise.</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>

Exemption

Affidavit or declaration in writing when made—

(a) as a condition of enlistment under the Indian Army Act, 1950;

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 ;

Seventy five paise.

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

Subject to a maximum of sixty-six rupees forty-five paise for every Rs. 10,000 or part thereof of the value of the security.

(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. Thirty 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.

Act XLII of 1956.

(ii) in other cases ; Seventy paise for every Rs.2,500 or part thereof the value of the security at the time of its purchase or sale, as the case may be.

(d) if executed for service or for performance of work in any estate whether held by one person or by more persons than one as co-owners, and whether in one or more blocks, and situated in Assam, where the advance given under such agreement does not exceed fifty rupees ;

Thirty-five paise.

(e) If not, otherwise provided for

Three rupees thirty paise.

Exemptions

Agreement for memorandum of Agreement :—

(a) for or relating to the sale of goods or merchandise exclusively, not being a note or memorandum chargeable under No. 43 ;

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

Agreement to Lease :—

Lease (No.35).

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),
- (2) the pawn or pledge of moveable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan of 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,—

if the amount of loan does not exceed Rs.500 ;
if it exceeds Rs. 500 and does not exceed Rs. 1,000 ;
and for every Rs.1,000 or part thereof in excess of Rs. 1,000 ;

Four rupees fifteen paise.

Eight rupees twenty-five paise.

Eight rupees twenty-five paise.

(b) if such loan or debt is repayable not more than three months from the date of such instrument.

Half the duty payable under sub-clause (a).

Exemptions

Instrument of pawn or pledge of goods if unattested.

7. Appointment in Execution of a power, whether of trustees or of property, movable or immovable, where made by any writing not being a will—

(a) where the value of the property does not exceed Rs.1,000:

Forty-one rupees twenty five paise.

(b) in any other case.

Seventy four rupees twenty-five paise.

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 Bond (No.15) for such amount.

(b) in any other case.

Twenty-four rupees seventy-five paise.

Exemptions

Appraisement 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) Appraisement of crops for the purpose of ascertaining the amount to be given to a land-lord as rent.

9. Apprenticeship-Deed, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment.

Twenty-four rupees seventy-five paise.

Exemptions

Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1961, or by, which a person is apprenticed by or at the charge of, any public charity.

Act LII of
1961.

10. Articles of Association of a Company—

- (a) Where the company has no share capital or the nominal share capital does not exceed Rs. 2,500 ;

Sixty-one rupees ninety paise.

- (b) Where the nominal share capital exceeds Rs.2,500 but does not exceed Rs. 5,000 ;

Eighty-two rupees fifty paise.

(c) Where the nominal share capital exceeds Rs.5,000 but does not exceed Rs. 1,00,000 ;

One hundred twenty-three rupees seventy-five paise.

(d) Where the nominal share capital exceeds Rs. 1,00,000 ;

Two hundred forty-seven rupees fifty paise.

Exemptions

Articles of any Association not formed for profit and registered under section 25 of the Companies Act, 1956.

Act I of
1956.

See also Memorandum of Association of Company (No. 39.)

Assignment-See Conveyance (No. 23), Transfer (No. 62), and Transfer of lease (No. 63), as the case may be.

Attorney-See Power-of-attorney (No. 48).

Authority to Adopt-See Adoption-deed (No. 3).

12. Award, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, or a reference made otherwise than by an order of the Court in the course of a suit.

The same duty as a bond (No. 15) for the amount or value of the property to which the award relates as set forth in such award subject to a maximum of one hundred twenty-three rupees seventy-five paise.

15. Bond [as defined by Section 2(5)], not being a DEBENTURE (No. 27), and not being otherwise provided for by this Act, or by the Court-fees Act, 1870—

Act VII of
1870.

Where the amount or value secured does not exceed Rs. 10 ;	Forty-five paise.
Where it exceeds Rs. 10 and does not exceed Rs. 50 ;	Eighty-two paise.
Where it exceeds Rs. 50 and does not exceed Rs. 100 ;	One rupee sixty-five paise
Where it exceeds Rs.100 and does not exceed Rs. 200 ;	Four rupees ten paise.
Where it exceeds Rs. 200 and does not exceed Rs. 300 ;	Six rupees twenty paise .
Where it exceeds Rs. 300 and does not exceed Rs. 400 ;	Eight rupees twenty-five paise.
Where it exceeds Rs. 400 and does not exceed Rs. 500 ;	Eleven rupees twenty paise.
Where it exceeds Rs. 500 and does not exceed Rs. 600 ;	Fourteen rupees ninety paise.
Where it exceeds Rs. 600 and does not exceed Rs. 700 ;	Seventeen rupees thirty-five paise.
Where it exceeds Rs. 700 and does not exceed Rs. 800 ;	Nineteen rupees eighty paise.
Where it exceeds Rs. 800 and does not exceed Rs. 900 ;	Twenty-two rupees thirty paise.
Where it exceeds Rs. 900 and does not exceed Rs. 1,000 ;	Twentyfour rupees seventy-five paise.
And for every-Rs. 500 or part thereof in excess of Rs. 1,000	Twelve rupees thirty paise.

See Administration Bond (No. 2), Bottomry Bond (No.16), Customs Bond (No.26), Indemnity-Bond (No. 34), Respondentia Bond (No. 56), Security Bond No. 57).

Exemptions

Bond, when executed by—

- (a) headman nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, Section 99, for the due performance of their duties under that Act;

Bengal Act III
of 1876.

- (d) 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 a ship to enable him to preserve the ship or prosecute her voyage.

The same duty as a Bond (No. 15) for such amount.

17. Cancellation, instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.

Twenty four rupees seventy five paise.

See also Release (No. 55), Revocation of Settlement (No. 58-B), surrender of Lease (No. 61), Revocation of Trust (No. 64-B.)

18. Certificate of sale (in respect of each property put up as a separate lot and sold), 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;

Seventy paise.

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

One rupee thirty paise.

(c) in any other case

The same duty as a conveyance (No. 23), for a consideration 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 if any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or any such company or body.

Forty-five paise.

See also letter of Allotment of shares (No. 36).

20. Chartered 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 charter, whether it includes a penalty clause or not.

Four rupees and ninety-five paise.

22. Composition-Deed, 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 of dividend on their debts is secured to the creditors, or whereby provisions is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors.

Forty-nine rupees and fifty paise.

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

Where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50;

One rupee and ninety-five paise.

Where it exceeds Rs. 50 but does not exceed Rs. 100;

Three rupees and seventy-five paise.

Where it exceeds Rs. 100 but does not exceed Rs. 200;

Seven rupees and forty paise.

Where it exceeds Rs. 200 but does not exceed Rs. 300;

Eleven rupees and twenty paise.

Where it exceeds Rs. 300 but does not exceed Rs. 400;

Fourteen rupees and ninety paise.

Where it exceeds Rs. 400 but does not exceed Rs. 500;

Eighteen rupees and sixty paise.

Where it exceeds Rs. 500 but does not exceed Rs. 600 ;	Twenty-two rupees and thirty paise.
Where it exceeds Rs. 600 but does not exceed Rs. 700;	Twenty-six rupees.
Where it exceeds Rs. 700 but does not exceed Rs. 800 ;	Twentynine rupees and seventy paise.
Where it exceeds Rs. 800 but does not exceed Rs. 900 ;	Thirty three rupees and fifty paise.
Where it exceeds Rs. 900 but does not exceed Rs. 1,000;	Thirty seven rupees and ten paise.
For every Rs. 500 or part thereof in excess of Rs. 1,000;	Eighteen rupees and sixty paise.
Where it exceeds Rs.50,000 but does not exceed Rs.90,000	Forty-nine rupees and fifty paise for every one thousand rupees.
Where it exceeds Rs,90,000 but does not exceed Rs.1,50,000	Sixty-six rupees for every one thousand rupees.
and where it exceeds Rs. 1,50,000	Eighty-two rupees and fifty paise for every one thousand rupees.

Provided that where the "instrument" or the conveyance is in respect of an Industrial loan, certified as such by the Director of Industries, Assam, the stamp duty shall be half of the above rate.

Exemption

Assignment of copyright under the Indian Copyright Act, 1957.

Act XIV
of 1957

Co-partnership Deed—
See Partnership (No. 46).

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-jees—

- | | |
|--|-----------------------------------|
| (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 and fifty paise. |
| (ii) in any other case not falling within the provisions of section 6A. | Four rupees and ninty-five paise. |

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.

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 two rupees ; | The same duty as is payable on the original. |
|---|--|

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|--|------------------------------------|
| (b) in any other case not falling within the provisions of section 6A. | Four rupees and ninety-five paise. |
|--|------------------------------------|

Exemption

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

26. Customs-Bond-

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|--|---|
| (a) Where the amount does not exceed Rs. 1,000 | The same duty as Bond (No. 15) for such amount. |
|--|---|

- | | |
|-----------------------|----------------------|
| (b) In any other case | Thirty-three rupees. |
|-----------------------|----------------------|

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 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.

Forty paise.

Deposit of title Deeds-See Agreement relating to Deposit of Title deeds, pawn or Pledge (No. 6).

Dissolution of partnership—
See partnership (No. 46).

29. Divorce-Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.

Sixteen rupees and fifty paise.

Dower-Instrument of, see Settlement (No. 58).

Duplicate-See Counterpart (No. 25).

31. Exchange of property-Instrument of.

The same duty as conveyance (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.

EXTRACT-See copy (No.24).

32. FURTHER CHARGE-Instrument of, that is to say, any instrument imposing a further 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 No. 40 (that is, with possession) ;

The same duty as a conveyance (No. 23) for a consideration 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 No. 40 (that is, without possession) :—

(i) if at the time of execution of the instrument of further charge

The same duty as a conveyance (No. 23) for a consideration equal to the

possession of the property is given or agreed to be given under such instrument,

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.

(ii) if possession is not so given.

The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.

33. GIFT—Instrument of, not being a settlement (No.58), or will or Transfer (No.62).

The same duty as a conveyance (No. 23) for a consideration equal to the value of the property as set forth in such instrument.

HIRING AGREEMENT—
or agreement for service, See
Agreement (No—5)

34. INDEMNITY BOND.

The same duty as a Security Bond (No. 57) for the same amount.

INSPECTORSHIP DEED

See Composition-Deed (No.22).

35. LEASE—including an under-lease or sub-lease and any agreement to let or sub-let:—

(a) Whereby such lease the rent is fixed and no premium is paid or delivered :—

(i) Where the lease purports to be for a term of less than one year;

The same duty as a Bond (No. 15) for the whole amount payable, or deliverable under such lease,

- | | |
|--|---|
| (ii) Where the lease pur-
ports to be for a term
of not less than one
year but not more
than five years ; | The same duty as a Bond
(No. 15) for the amo-
unt or value of the average
annual rent reserved. |
| (iii) Where the lease pur-
ports to be for a term
exceeding five years,
and not exceeding ten
years ; | The same duty as a con-
veyance (No. 23) for a
consideration equal to the
amount or value of the
average annual rent re-
served. |
| (iv) Where the lease pur-
ports to be for a term
exceeding ten years, but
not exceeding twenty
years. | The same duty as a con-
veyance (No. 23) for a
consideration equal to tw-
ice the amount or value of
the average annual rent
reserved. |
| (v) Where the lease pur-
ports to be for a term
exceeding twenty years,
but not exceeding thir-
ty years ; | The same duty as a con-
veyance (No. 23) for a
consideration equal to
three times the amount
or value of the average
annual rent reserved. |
| (vi) Where the lease pur-
ports to be for a term
exceeding thirty years,
but not exceeding one
hundred years ; | The same duty as a con-
veyance (No. 23) for a
consideration equal to four
times the amount or value
of the average annual
rent reserved. |
| (vii) Where the lease pur-
ports to be for a term
exceeding one hundred
years or in perpetuity. | The same duty as a con-
veyance (No. 23) for a
consideration equal in the
case of a lease granted
solely for agricultural pur-
poses to one-tenth and in
any other case to one-sixth
of the whole amount of
rents which would be paid
or delivered in respect of
the first fifty years of the
lease. |

(viii) Where the lease does not purport to be for any definite term ;

The same duty as a conveyance (No. 23) for a consideration equal to three times the amount of 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 consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.

(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 consideration 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 where an agreement to lease is stamped with the advalorem stamp required for a lease and a lease pursuant of such agreement is subsequently executed, the duty on such lease shall not exceed one rupee and thirty paise.

Exemption

Lease, executed in the case of a cultivator and for the purpose of cultivation

(including a lease of trees for the production of food or drink), without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

In this exemption a lease for the purpose of cultivation shall include a lease of lands for cultivation together with a homestead or tank.

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

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.

Forty-five paise.

See also CERTIFICATE OR OTHER DOCUMENT (No. 19).

38. LETTER OF LICENSE, 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

Thirty-three rupees.

debtor to carry on business at his own discretion.

39. MEMORANDUM OF ASSOCIATION OF A COMPANY—

(a) if accompanied by articles of association under section 26 of the Companies Act, 1956 ;

Ninety-nine rupees.

Act I of
1956.

(b) if not so accompanied—

(i) where the nominal share capital does not exceed one lakh of rupees;

Two hundred forty seven rupees and fifty paise.

(ii) where the nominal share capital exceeds one lakh of rupees.

Four hundred twelve rupees and fifty paise.

Exemption

Memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956.

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 consideration equal to the amount secured by such deed.

(b) when possession of the property or any part of the property comprised in such deed is not given by the mortgagor not agreed to be given.

The same duty as a Bond (No. 15) for the amount secured by such deed.

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

(c) (i) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the abovementioned purpose where the principal or primary security is duly stamped for every sum secured not exceeding Rs. 1,000;

Two rupees and fifty paise.

(ii) and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.

Three rupees.

Exemptions

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

Act XIX of
1883.
Act XII of
1884.

(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 and Forty five paise.

for every Rs. 200 or part thereof secured in excess of Rs. 200, Sixty paise.

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

for every sum secured not exceeding Rs. 100 and Seventy paise.

for every Rs. 100 or part thereof secured in excess of Rs. 100. Seventy paise.

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.

Four rupees and ninety five paise.

See also protest of Bill
or note (No. 50).

43. NOTE OR MEMO-
RANDUM, sent by a Broker
or Agent to his principal inti-
mating the purchase or sale
on account of such principal—

(a) of any goods exceeding Eighty paise.
in value twenty rupees;

(b) of any stock or marke- Ninety paise for every Rs.
table security exceeding 5,000 or part thereof of
in value twenty rupees. the value of the stock or
security subject to a maxi-
mum of fortynine rupees
and fifty paise.

44. NOTE OF PROTEST Three rupees and thirty
BY THE MASTER OF A paise.
SHIP—See also Protest by the
Master of a ship (No. 51).

Order for the payment of
Money—See Bill of Exchange
(No. 13).

45. PARTITION— Instru- The same duty as a Bond
ment of [as defined by section (No. 15) for the amount
2(15)]. of the value of the sepa-
rated 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 share,
then one of such equal share) 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 a partition is effected in pursuance of such agreement the duty chargeable upon the instrument affecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than three rupees and thirty paise;

(b) Where land is held on revenue settlement for a period not exceeding thirty years and paying the full assessment, the 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 stamp required for an instrument of partition and an instrument of partition in pursuance of such order or award is subsequently executed the duty in such instrument shall not exceed three rupees and thirty paise.

46. Partnership—

A.— Instrument of—

(a) Where the capital of the partnership does not exceed Rs. 1,000. The same duty as a Bond (No. 15).

(b) in any other case— Sixty six rupees.

B.-- Dissolution of-- Thirty three rupees.

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 ; Two rupees and fifty paise.

(b) When required in suits or proceedings under the Presidency Small Cause Courts Act, 1882 ; Two rupees and fifty paise.

Act XV
of 1882.

(c) When authorising one person or more to act in a single transaction other than the case mentioned in clause (a); Five rupees.

(d) When authorising not more than five persons to act jointly and severally in more than one transaction or generally; Twenty-four rupees and seventy five paise.

(e) When authorising more than five persons but not more than ten persons to act jointly and severally in more than one transaction or generally; Forty-nine rupees and fifty paise.

(f) When given for consideration and authorising the attorney to sell any immovable property; The same duty as a conveyance (No.23) for the amount of the consideration.

(g) in any other case— Five rupees for each person authorised.

Explanation:-- For the purpose of this Article more persons than one when belonging to the same firm shall be deemed to be one person.

N.B:-- The term Registration includes every operation incidental to registration under the Indian Registration Act, 1908

Act XVI
of 1908

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.

Five rupees.

51. PROTEST 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 adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or 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.

Five rupees.

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

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 the amount of such consideration as set forth in the conveyance.

(b) in any other case

Forty-nine rupees fifty paise.

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 Bond (No.15) for such amount or value as set forth in the release.

(b) in any other case

Twenty-four rupees seventy-five paise.

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 bond (No.15) for the amount of the loan secured.

REVOCAION OF ANY TRUST ON SETTLEMENT

See Settlement (No. 58), Trust (No. 64).

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 Bond (No.15) for the amount secured.

(b) in any other case

Twenty-four rupee and seventy-five paise.

Exemptions

Bond or other instrument, when executed—

(a) by headman nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, Section 99, for due performance of their duties under that Act ;

Ben. Act
III of 1876.

(b) by any person for the purpose of guaranteeing the local income derived from private subscriptions to a charitable dispensary or hospital, or any other object of public utility, specified sum per mensem ;

(c) Under No. 3-A of the rules made by the Government of Bombay in Council, under Section 70 of the Bombay Irrigation Act, 1879 ;

Bom. Act
VII of
1879.

(d) executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturist's Loans Act, 1884, or by their sureties, as sureties, as security for the repayment of such advance ;

Act XIX
of 1883.

Act XII
of 1884.

- (e) executed by officers of 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 power).

The same duty as Conveyance (No.23) 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 one rupee and ninety-five paise.

Exemptions

- (a) Deed of power executed on the occasion of a marriage between Mahammadans.
- (b) Hludassa, that is to say any settlement of immovable property executed by a Buddhist in Burma for a religious purpose in which no value has been specified and on which a duty of Rs.10 has been paid.

B.—Revocation of—

The same duty as a conveyance (No. 23) for a sum equal to the amount or value of the property concerned, as set forth in the instrument of Revocation, but not exceeding Forty-one rupees and twenty-five paise.

See also TRUST (No. 64)

59. Share Warrants to bearer issued under the Companies Act, 1956.

One-and-a-half times the duty payable on a Conveyance (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant. Act I of 1956.

Exemptions.

Share warrant when issued by a company in pursuance of the Companies Act, 1956, section 114, to have effect only upon payment, as composition for the duty, to the Collector of Stamp-revenue of—

Act I of 1956.

- (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.

60. Shipping Order for or relating to the conveyance of goods on board of any vessel. Forty paise.

61. SURRENDER OF LEASE—

(a) When the duty with which the lease is chargeable, does not exceed seven rupees and fifty paise; The duty with which such lease is chargeable.

(b) in any other case..... Twenty-four rupees and seventy-five paise.

Exemption:

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

63. Transfer of lease by way of assignment, and not by way of underlease. The same duty as a conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.

Exemption:

Transfer of any lease exempt from duty.

64. TRUST.

A—Declaration of—or concerning, any property when made by any writing not being a Will. The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding forty-one rupees and twenty-five paise.

B.—Revocation of -or concerning any property when made by any instrument other than a Will.

The same duty as a Bond (No.15) for a sum equal to the amount, or value of the property concerned, as set forth in the instrument, but not exceeding, forty-one rupees and twenty-five paise.

See also Settlement (No.58).

Valuation—See Appraisement (No.8).

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 and seventy paise."

MD. SAADULLAH,
Secretary to the Govt. of Assam,
Legislative Department.