



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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নং 422 দিশপুৰ, বৃহস্পতিবাৰ, 16 ছেপ্টেম্বৰ, 2021, 25 ভাদ, 1943 (শক)  
No. 422 Dispur, Thursday, 16th September, 2021, 25th Bhadra, 1943 (S. E.)

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

## NOTIFICATION

The 16th September, 2021

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

**ASSAM ACT NO. XXVII OF 2021**

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

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

## AN ACT

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

**Preamble**

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

**Central  
Act II of  
1899**

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

**Short title,  
extent and  
commencement**

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

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

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

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

(ii) if it exceeds Rs.1000 and does not exceed Rs. 10,000;	Rs.20/-
(iii) and for every Rs.10,000 or part thereof in excess of Rs.10,000	Rs.100/-
(b) if such loan or debt is repayable not more than three months from the date of such instrument	Same of the duty payable as No13(b)
7. Appointment in execution of a power,-	
(a) where the value of the property does not exceed Rs. 1000	Rs.100/-
(b) in any other case	Rs.200/-
8.Appraisalment or Valuation,-	
(a) where amount does not exceed Rs. 1000	The same duty as a Bond (No.15) for such amount
(b) in any other case	Rs.50/-
9. Apprenticeship Deed	
	Rs.100/-
10.Article of Association of a company,-	
(a) where the company has no share capital or the nominal share capital does not exceed Rs.2,500	Rs.150/-
(b) where the nominal share capital exceeds Rs 2,500 but does not exceed Rs.5000	Rs. 200/-
(c) where the nominal share capital exceeds Rs.500 but does not exceeds Rs.1,00,000	Rs.500/-
(d) where the nominal share capital exceeds Rs.1,00,000	Rs.750/-
11. Articles of Clerkship, or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court,- Assignment See Conveyance (No. 23), Transfer (No. 62), and Transfer of Lease (No. 63), as the case may be, Attorney, See Entry as an Attorney (No. 30), and Power-of-Attorney (No.48). Authority to adopt, See Adoption-Deed (No.3)	
	Rs 250 /-
12. Award ,-	
(a) where amount or value of the property to which the award relates as set forth in such award, does not exceed Rs.1,000/-	2% of the value set forth in the document
(b) if exceeds Rs.1000/- but does not exceed Rs.5,000/- and for every additional Rs.1,000/- or part thereof in excess of Rs. 5,000/-	2% of the value set forth in the document

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

