

INDIAN STAMP ACT 1899(IN ITS APPLICATION TO THE STTAE OF ARUNACHAL PRADESH) 2007

THE INDIAN STAMP ACT, 1899 (ACT NO. 2 OF 1899) (IN ITS APPLICATION TO THE STATE OF ARUNACHAL PRADESH) (ARUNACHAL AMENDMENT) ACT, 2007 (as amended) (Received the assent of the Governor on 13-08-2007;20th April 2010 and 8th October 2018) (ACT NO. 05 OF 2007) ACT to amend the Indian Stamp Act, 1899 (Act No. 2 of 1899) (in its application to the State of Arunachal Pradesh). Be it enacted by the Legislative of Arunachal Pradesh in the fifty eighth year of the Republic of India as follows: 1. (1) This Act may be called the Indian Stamp Act, 1899 (Act No. 2 of 1899) (in its application to the State of Arunachal Pradesh) (Arunachal Pradesh Amendment) Act, 2007. (2) It shall extend to whole of Arunachal Pradesh. (3) It shall come into force from the date of its publication in the Arunachal Pradesh Gazette. 1[2. In the Indian Stamp Act, 1899 (Act No. 2 of 1899) in its application to the State of Arunachal Pradesh. (1) (i) in section 62, in clause (c), for the words "five hundred rupees", the words "two thousand five hundred rupees" shall be substituted. (ii) in section 62, in sub-section (2), for the words "five hundred rupees" , the words "five thousand rupees" shall be substituted. (2) in section 63, for the words "one hundred rupees", the words "five hundred rupees" shall be substituted. (3) in section 64, in clause (c), for the words "five thousand rupees", the words "ten thousand rupees" shall be substituted. Amendment of sections 62, 63, 64, 65, 66, 67, (4) in section 65, in clause (b), for the words "one hundred rupees", the words "five hundred rupees" shall be substituted. (5) in section 66, in clause (b), for the words "two hundred rupees", the words "five hundred rupees" shall be substituted. (6) in section 67, for the words "one thousand rupees", the words "two thousand rupees" shall be substituted. (7) in section 68, in clause (c), for the words "one thousand rupees" , the words "two thousand rupees" shall be substituted. (8) in section 69, in clause (b), for the words "five hundred rupees", the words "five thousand rupees" shall be substituted.]] Inserted by Act No 3 of 2010 and shall be deemed to come into force from 3rd May 2010. In the Indian Stamp Act, 1899 in Schedule — I (except for item 2. , 37 ,49, 52,53, Item Nos. 7, 8, 9, 10, 11, 12, , 18, 19,20, 22, 23, 24,25, 26, 31 , 32, 33, 34, 35, 36, 38,39, 40, 45, 48, 50, 51, 54, 55, 57, 58, 59, 60, 61, 63, 64 and 65, the following shall be substituted, namely Schedule -1 Item No. Description of Instrument 1 2 Short title, Extent and commencement Amendment of sections 62, 63, 64, 65, 66, 67, Amendment of Schedule — 1 of Act No. 2 of 1 899 Proper Stamp-Duty 3 1. ACKNOWLEDGEMENT of a debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor Rs 20.00 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

2. ADMINISTRATION-BOND including a bond given under section 256 of Indian Succession Act, 1865 (10 of 1865), section 6 of the Government Savings Banks Act, in all cases.1873 (5 of 1873), section 78 of the Probate and Administration Act, 1881 (5 of 1881), or section 9 or section 10 of the Succession Certificate Act, 1 889 (7 of 1889)

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.ADVOCATE, see Entry as an Advocate (No. 30) 4. AFFIDAVIT including an affirmation or declaration in the case of person by law allowed to affirm or declare instead of swearing. Exemptions Affidavit or declaration in writing when made- (a) as a condition of enrolment under the Indian Army Act, 1911(8 of 1911) or the Indian Air Force Act, 1932 (14 of 1932); (b) for the immediate purpose of being filed or used in any Court ; or before he officer or any court; or (c) for the sole purpose of enabling any person to receive any pension or charitable allowance 5. AGREEMENT OR MEMORANDUM OF AGREEMENT a) if relating to the sale of a bill of exchange; b) if relating to the sale of a Government security of share in an incorporated company or other body Corporate; c) If relating to purchase or sale of shares, scripts, stocks, bonds, debentures, debenture stocks or any other marketable security of a like nature in or any incorporated company or other body corporate- (ii) 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. in other cases (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-owner and whether in one or more blocks and situated in Arunachal Pradesh where the advance given under such agreement does not exceed one thousand rupees (e) If not, otherwise provided for Rs. 50.00 in all cases Rs. 100.00 Rs. 10.00 Rs. 5.00 Subject to maximum of Rs. 100.00 for every Rs. 10,000 or part thereof of the value of security or share. Three rupees for every Rs. 5,000 or part thereof of the value of the security at the time of, its purchase or sale as the case may be. Five rupees for every Rs. 5,000 or part thereof of the value of the security at the time of its purchase or sale as the case may be. Rs. 5.00 Rs. 10.00 Exemptions Agreement or memorandum of agreement- a) b) for or relating to the sale of goods or merchandise exclusively not being a NOTE OR MEMORANDUM chargeable under No. 43 made in the form of tenders to the Central Government for or relating to any loan ; Agreement to Lease : See Lease (No. 35) 6. AGREEMENT BEATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to- 1) 2) the deposit of title-deeds or instruments constituting of being evidence of the title to any property whatever (other than a marketable security) ; or 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. ii. iii. if the amount of the loan does not exceed Rs. 500 if it exceeds Rs. 500 and does not exceed Rs. 1000 and for every Rs. 1000 or part thereof in excess of Rs. 1000. (b) if such loan or debt is repayable not more than three months from the date of such instrument

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. b) In any other case 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. (b) in any other case Exemptions (a) 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 landlord 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 not being Articles of Clerkship (No.11). Exemption- Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1961 (52 of 1961) I or by which a person is apprenticed by or at the charge of any public-charity. Rs. 50.00 Rs. 50.00 Rs. 10.00 Half the duty payable under sub- clause (a) Rs. 41.25 Rs. 74.25 The same duty as bond (15) for such amount. Rs. 50.00 in all cases. Rs. 50.00

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; (b) where the nominal share capital exceeds Rs. 2,500 but does not exceed Rs. 5,000; (c) where the nominal share capital exceeds Rs. 5,000 but does not exceed Rs. 10,000; (d) where the nominal share capital exceeds Rs. 10,000 Exemptions- Articles of any Association not formed for profit and registered under section 25 of the Companies Act, 1956. See also Memorandum of Association of a Company (No. 39)

11. ARTICLE 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

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. (b) in any other case 13. BILL OF EXCHANGE [as defined by section 2(2) not being a BOND, bank-note or currency note](b) where payable otherwise than on demand- (i) Where payable not more than three months after date or sight- (a) if the amount of the bill or note does not exceed Rs. 500; (b) if it exceeds Rs. 500 but does not exceed Rs. 1,000; (c) and for every additional Rs. 1,000 or part thereof in excess of Rs. 1,000; (ii) where payable more than three months but not more than six months after date or sight (a) if the amount of the bill or note does not exceed Rs. 500; (b) if it exceeds Rs. 500 but does not exceed Rs. 1,000; (c) and for every additional Rs. 1,000 or part thereof in excess of Rs. 1,000; (iii) where payable more than six months but not more than nine months after date of sight- (a) if the amount of the bill or note does not exceed Rs. 500; (b) if it exceeds Rs. 500 but does not exceed Rs. 1,000; (c) and for every additional Rs. 1,000 or part thereof in excess of Rs. 1,000; (iv) where payable

more than nine months but not more than one year after date or sight- (a) if the amount of the bill or note does not exceed Rs. 500; (b) if it exceeds Rs.500 but does not exceed Rs. 1 ,000 (c) and for every additional Rs. 1,000 or part thereof in exceeds of Rs. 1 ,000; (v) where payable at more than one year after date or sight- Rs. 100.00 Rs.150.00 Rs.300.00 Rs.500.00 Rs. 100.00 The same duty as a (No.15) for such amount. Rs. 5.00 30 paise 60 paise 60 paise Rs. 100.00 60 paise Re 1 and 20 paise Re 1 and 20 paise 90 paise Re 1 and 80 paise Re 1 and 80 paise Re 1 and 25 paise Re 2 and 50 paise Re 2 and 50 paise Bond (a) if the amount of the bill or note does not exceed Rs.500; (b) if it exceed Rs. 500 but does not exceed Rs. 1 ,000; (c) and for every additional Rs. 1 ,000 or part thereof in excess of Rs. 1,000 14. BILL OF LADING (including a through bill of lading) Exemptions- (a) Bill of lading when the goods therein described are received at a place within the limits of any port as defined under the Indian Ports Act, 1889 (10 of 1889), and are to be delivered at another place within the limits of the same port

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 (7 of 1870)).(i) where the amount or value secured does not exceed Rs. 10 (ii) Where it exceeds Rs. 10 and does not exceed Rs. 50 (iii) Where it exceeds Rs. 50 and does not exceed Rs. 100 (iv) Where it exceeds Rs. 100 and does not exceeds Rs.200 (v) Where it exceeds Rs. 200 and does not exceeds Rs.300 (vi) Where it exceeds Rs. 300 and does not exceeds Rs. 400 (vii) Where it exceeds Rs. 400 and does not exceeds Rs. 500 (viii) Where it exceeds Rs.500 and does not exceeds Rs. 600 (ix) Where it exceeds Rs. 600 and does not exceeds Rs.700 (x) Where it exceeds Rs.700 and does not exceeds Rs. 800 (xi) Where it exceeds Rs. 800 and does not exceeds Rs. 900 (xii) Where it exceeds Rs. 900 and does not exceeds Rs. 1000 (xiii) and for every Rs. 500 or part thereof in excess of Rs. 1000 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) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, Section 99 for the due performance of their duties under that Act). (b) 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

17. CANCELLATION —Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for. See also Release (No. 55), Revocation of Settlement (No. 58-B), Surrender of Lease (No. 61), Revocation of Trust (No. 64-8)

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; (b) Where the purchase money exceeds Rs. 10 but does not exceed Rs. 25; (c) in any other case. Re 2 and 50 paise Rs. 5 Rs. 5 N.B.-If a bill of lading drawn in the stamp parts, proper therefore must be borne by each one of the set Rs.2.00 Rs.2.00 Rs.3.00 Rs.5.00 Rs.8.00 Rs. 10.00 Rs. 14.00 Rs. 18.00 Rs.22.00 Rs.24.00 Rs.27.00 Rs.30.00 Rs.7.00 The same duty as a Bond (No. 1 5) for the same amount ; Rs.50.00 Rs.2.00 Rs.3.00 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 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.See also Letter of Allotment of Shares (No. 36) 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

21. Omitted

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 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 license for the benefit of his creditors

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. 1000.00 (ii) (iii) (iv) (v) Where it exceeds Rs. 1000 but does not exceed Rs. 10,000 Where it exceeds Rs. 10,000 but does not exceed Rs. 1 Where it exceeds Rs. but does not exceed Bs. Where it exceeds Rs. but does not exceed Rs. Rs.5,00,000 and above Exemptions- [(a)] Assignment of copyright by entry made under the Indian Copyright Act, 1847(now the Copy right Act, 1957), Section 5. [(b) For the purpose of this article, the portion of duty paid in respect of a document falling under article No. 23A shall be excluded while computing the duty payable in respect of a corresponding document relating to the completion of the transaction in any union territory under this article.] Co-partnership-deed - See partnership (No. 46) 23A Conveyance in the nature of part performance Contracts for the transfer of immovable property in the nature of part performance in any union territory under section 53A of the Transfer of Property Act, 1882 (4 of 1882)

24. COPY OR EXTRACT, - Certified to be a true copy or extract, or by order of any public officer and not chargeable under the law for the time being in force relating to court fees if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee , (ii) in any other case ; Exemption: (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.Rs. 5.00 Rs. 15.00 Rs. 100.00 Rs. 50.00 3% 20/0 1% 3% Ninety per cent of the duty as conveyance (No.23). Rs.5.00 Rs. 10.00 (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 one rupee.(b) In any other case. Exemptions: Counterpart of any lease to a cultivator when such lease is exempted from duty

26. CUSTOMS BOND (a) where the amount does not exceed Rs.1000 ; (b) in any other case 27. DEBENTURES (where a mortgage debenture or not), being a Rs. 3 Rs. 6 marketable security transferable- (a) by endorsement or by a separate instrument of transfer- (ii) (iii) (iv) (v) (vi) (vii) (viii) (ix) (x) (xi) (xii) (xiii) where the amount or value does not exceed Rs. 10 where it exceeds Rs. 10 and does not exceed Rs. 50 Ditto 50 ditto 100 (iv) Ditto 100 ditto 200 (v) Ditto 200 ditto 300 Ditto 300 ditto 400 Ditto 400 ditto 500 Ditto 500 ditto 600 Ditto 600 ditto 700 Ditto 700 ditto 800 Ditto 800 ditto 900 and for every Rs. 500 or part thereof in excess 1000 (b) by delivery (i) where the amount or value of the consideration for such debenture as set forth therein does not exceed Rs. 50 (ii) where it exceeds Rs. 50 but does not exceed Rs. 100 (iii) Ditto 100 ditto 200 (iv) Ditto 200 ditto 300 (v) Ditto 300 ditto 400 (vi) Ditto 400 ditto 500 (vii) Ditto 500 ditto 600 (viii) Ditto 600 ditto 700 (ix)Ditto 700 ditto 800 (x)Ditto 800 ditto 900 (xi) Ditto 900 ditto 1 ,000 (xii) and for every Bs. 500 or part thereof in excess of Rs.1000 Explanation- The term "Debenture" includes any interest coupons attached thereto but the amount of such coupons shall not be included in estimating the duty. Exemption- A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued there under, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture holders: Provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed. DECLARATION OF ANY TRUST. see TRUST (No. 64) The same duty as is payable on the original. Rs.10.00 The same duty as a Bond (No. 15) for such amount. Rs. 50.00 10 paise 20 paise 30 paise 75 paise Rs. 1 and 10 paise Bs. 1 and 50 paise Rs. 1 and 80 paise Bs. 2 and 25 paise Rs. 2 and 60 paise Rs. 3 and 40 paise Rs. 3 and 75 paise Rs. 1 and 85 paise 35 paise 75 paise Rs. 1 and 50 paise Rs. 2 and 25 paise Rs.3 Rs. 3 and 75 paise Rs. 4 and 50 paise Rs. 5 and 25 paise Rs. 6 and 75 paise Rs. 7 and 50 paise Rs. 3 and 75 paise

28. DELIVERY-ORDER IN RESPECTOF 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 exceeds in value twenty rupees

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

30. ENTRY AS AN ADVOCATE, VAKIL OR ATTORNEY ON THE ROLL OF ANY HIGH COURT (under the Indian Bar Councils Act, 1926, or in exercise of powers conferred on such court by Letters, Patent or by the Legal Practitioners Act, 1884 (a) in the case of an Advocate or Vakil (b) in the case of an Attorney Exemptions: Entry of an Advocate, Vakil or Attorney on the roll of any High Court when he has previously been enrolled in a High Court

31. EXCHANGE OF PROPERTY - Instrument of 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 No.40 (that is, with possession); (b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession), if at the time of execution of the instrument of further charge possession of the property is given, or agreed to be to be given under such instrument. if possession is not so given

33. GIFT- Instrument of, not being a Settlement (No.58) or Will or Transfer (No. 62)

34. INDEMNITY-BOND Rs.2.00 Rs.50.00 Deleted. Deleted. The same duty as a conveyance (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument. The same duty as a conveyance (No.23) for a consideration equal the amount of the further charge secured by such instrument. The same duty as a Conveyance (No. 23) for a consideration 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. The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument. The same duty as a conveyance (No. 23) for consideration equal to the value of the property as set forth in such instrument. The same duty as a Security Bond (No. 57) for the same amount. C? 35. LEASE, including an under-lease or sublease and any agreement to let or sub-let- (a) where by such lease the rent is fixed and no premium is paid or delivered- (iii) (iv) (v) (vi) (vii) (viii) where the lease purports to be to a term of less than one year; where the lease purports to be for a term of not less than one year but not more than five years; where the lease purports to be for a term in excess of five years and ; not exceeding ten years. where the lease purports to be for a term exceeding ten years, but not exceeding twenty years. where the lease purports to be for a term as a exceeding twenty years, but not exceeding thirty years. where the lease purports to be for a term as a exceeding thirty years, but not exceeding one hundred years. where the lease purports to be for a term exceeding one hundred years, or in perpetuity. where the lease does not purport definite term. to be for any (b) where the lease is granted for a fine or premium or for The same duty as a Bond (No. 1 5) for the whole amount payable or deliverable under such lease. The same duty as a Bond (No.15) for the amount or value of the average annual rent reserved. The same duty as a conveyance (No. 23) for a consideration equal to the amount or value of annual the average rent reserved. The same duty as a Conveyance (No.23) for a consideration equal to twice the amount or value of the average annual rent reserved. The same duty as a Conveyance (No.23) for a consideration equal to three times the amount or value of the average annual rent reserved. The same duty as a Conveyance (No.23) for a consideration equal to four times the amount or value of the average annual rent reserved. The same duty as a conveyance (No.23) for a consideration equal in the case of a lease granted solely for agricultural purposes to one tenth and in any other case to one-sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease. The same duty as a Conveyance (No. 23) for a consideration 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. The same duty as a Conveyance Io money advanced and where no rent is reserved. c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved. Exemption: Lease, executed in the case of cultivator and for the purpose of cultivation 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 line 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 lease undertakes to pay any recurring charge, such as Government revenue, landlords share of ceases, or the owner's share of municipal rates of taxes, which is by law recoverable from the lessor, the amounts so agreed to be paid by the lease shall be deemed to be part of the rent

36. LETTER OF ALLOTMENT OF SHARES, company, or in respect of any loan to be raised by any company or proposed company

37. LETTER OF CREDIT any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn. LETTER OF GUARANTEE. see AGREEMENT (No. 5)

38. LETTER OF LICENCE, 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

39. MEMORANDUM OF ASSOCIATION OF A COMPANY- (a) if accompanied by articles of association under section 26 of the Companies Act, 1956 ; (b) if not so accompanied (i) where the nominal share capital does exceed one lakh of rupees ; (ii) where the nominal share capital does not exceed one lakh of rupees. (No. 23) for a consideration equal to the amount or value of such fine or premium or advanced as set forth in the lease. 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 ad valorem stamp required for a lease and a lease in pursuance of such is agreement subsequently executed, the duty on such lease shall not exceed two rupees. Rs. 2.00 Rs. 50.00 Rs. 200.00 Rs. 500.00 Rs. 800.00

40. MORTGAGE-DEED, not being (AN AGREEMENT RELATING TO DEPOSIT OF TITLE-DEED, PAWN OR PLEDGE (No. 6), BOTTOMRY BOND (No. 16), MORTGAGE OF A CROP (No. 41) RESPONDENTIA BOND (No. 56), OR SECURITY BOND (No. 57) 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. (i) where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs 1000 (ii) where it exceeds Rs 1000 (b) when possession is not given or agreed to be given as aforesaid ; 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) when a collateral or auxiliary or additional or substituted security, or by way of further assurance by the above mentioned purpose where the principal or primary security is duly stamped (i) for every sum secured not exceeding Rs. 1000 (ii) and for every Rs. 1000 or part thereof secured in excess of Rs

1000. Exemptions: (1) Instrument, executed by persons taking advances under the Land Improvement Loans Act, 1883 (10 of 1883) or the Agriculturists Loan Act, 1884 (12 of 1884) or by their sureties as security for the repayment of such advance. (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 (i) for every sum secured not exceeding Rs. 200; (ii) and for every Rs. 200 or part thereof secured in excess of Rs. 200. (b) When the loan is repayable more than three months, but not more than eighteen months for the date of the instrument. for every sum secured not exceeding Rs. 100 (ii) and for every Rs. 100 or part thereof secured in excess of Rs. 100

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. See also Protest of Bill or Note (No. 50)

43. NOTE OF 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 Rs. 20 (b) of any stock or marketable security exceeding in value twenty rupees. Rs. 10 The same duty as a Bond (No. 15) for the amount secured by such deed. Rs. 5.00 Rs. 5.00 Rs. 1.00 Rs. 2.00 Rs. 2.00 Rs. 2.00 Rs. 10.00 Rs. 1.00 Rs. 2 for every Rs. 5,000 or part thereof of the value of the stock security subject to a maximum of forty rupees.

44. NOTE OF PROTEST by the Master of a 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 — Instrument of (as defined by Section 2(15); 46. PARTNERSHIP INSTRUMENT OF- (a) where the capital of the partnership does not exceed Rs. 1,000 (b) in any other case (B)- Dissolution of- Pawn or Pledge — See Agreement relating to deposit of Title deeds Pawn or Pledge (No. 6)

47. POLICY OF INSURANCE.- Rs. 5 The same duty as a Bond (No. 15) for the amount of the value of the separated shares 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 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 severally is executed and partition effected is 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 first instrument but shall not be less than four rupees. (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 an 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 rupees four. The same duty as (Bond No. 15). Rs. 100.00 Rs.50.00 A-SEA INSURANCE (See section 7) (1) for or upon any voyage- (i) where the premium or consideration does not exceed the rate of one-eights per centum of, the amount insured by the policy ; (ii) in any other case, in respect of every full sum of one thousand live hundred rupees and also any fractional part of one thousand five hundred rupees insured by the policy ; (2) for time- (i) in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy (ii) where the insurance shall be made for any time not exceeding six months ; (iii) where the insurance shall be made for any time exceeding six months and not exceeding twelve months. B.- FIRE-INSURANCE AND OTHER CLASSES OF INSURANCE, NOT ELSEWHERE INCLUDED IN THIS ARTICLE, COVERING GOODS, MERCHANDISE, PERSONAL EFFECTS, CBOPS AND OTHER PROPERTY AGAINST LOSS OR DAMAGE. (1) in respect of an original policy (i) when the sum insured does not exceed Rs. 5,000; (ii) in any other case; and (2) in respect of each receipt for any payment of a premium on any renewal of an original policy. C. - ACCIDENT AND SICKNESS INSURANCE- (a) against railway accident, valid for a single Journey only. Exemption When issued to a passenger traveling by the intermediate or the third class in any railway; (b) in any other case- for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs.1 ,000, and also where such amount exceeds Rs. 1,000 for every Rs. 1 ,000 or part thereof. CC- INSURANCE BY WAY OF INDEMNITY against liability to pay damages on account of accident to workmen employed by or under the insurer or against liability to pay compensation under the Workmen's Compensation Act, 1923 (8 of 1923), for every Rs.100 or part thereof payable as premium. D.- LIFE INSURANCE OR BOUP INSURANCE OR OTHER INSURANCE] NOT SPECIFICALLY PROVIDED FOR, except such a If drawn singly Five paise Five paise Ten paise Ten paise if drawn duplicate each part. Five paise Five paise Ten paise Ten paise in for Twenty five paise Fifty paise One-half of the duty payable in respect of the original policy in addition to the amount, if any chargeable under No

53. Five paise Ten paise provided that, in case of a policy of insurance against death by I accident when the annual premium payable does not exceed (Rs.2.50) per Rs. the duty on such 1000, instrument shall be five paise for every Rs. 1 ,000 or part thereof the maximum amount which may become payable under it. five paise. If drawn singly if drawn duplicate each part. in for RE-INSURANCE, as is described in Division E of this article- (i) for every sum insured not exceeding Rs. 250; (ii) for every sum insured exceeding Rs. 250 but not exceeding Rs. 500; (iii) for every sum insured exceeding Rs. 500 but not exceeding Rs. 1 ,000 and also for every Rs. 1,000 or part thereof in excess of Rs. 1,000. Exemption: Policies of life-insurance granted by the Director General of Post Offices in accordance with rules for Postal life insurance issued under the authority of the Central Government. E.- RE-INSURANCE BY AN INSURANCE COMPANY which has granted in a POLICY [of the nature specified Division A or Division B of this Article, with another company by way of indemnity or guarantee against the payment on

the original insurance of a certain part of the sum insured thereby. General Exemption Letter of cover or engagement to issue a policy of insurance: Provided that, unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable there under, nor shall it be available for any purpose, except to the compel the delivery of the policy therein mentioned

48. POWER OF ATTORNEY (as defined by Section 2(21) not being a Proxy (No.52). (a) when executed for the sole purpose of procuring the registration one or more documents in relation to a single transaction or for admitting execution of one or more such documents ; (b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882 (15 of 1882) (c) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (a) ; (d) when authorizing more than five persons to act jointly and severally in more than one transaction or generally; (e) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally; (f) when given for consideration and authorizing the attorney to sell any immovable property; (g) in any other case Explanation - For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person. Ten paise Ten paise Twenty paise Five paise Five paise Ten paise (N.B. 11 a policy of group insurance is otherwise modified whereby the sum insured exceeds the sum previously insured on which stamp-duty has been paid, the proper stamp must be borne on the excess sum so insured.) One quarter of the duty payable in respect of the original insurance but not less than five paise or more than fifty paise Provided that if the total amount of duty payable is not a multiple of five paise, the total amount shall be rounded off to the next higher multiple of live paise. Rs.20.00 Rs. 20.00 Rs.20.00 Rs. 20.00 Rs.20.00 The same duty as a Conveyance (No. 23) for the amount of the consideration. Rs.20.00 N.B.- The term 'registration' includes every operation incidental to registration under the Registration Act, 1908 (16 of 1908)

49. PROMISSORY NOTE [as defined by section 2(22)- (a) when payable on demand (i) when the amount or value does not exceed Rs.250; (ii) when the amount or value exceeds Rs. 250 but does not exceed Rs. 1,000 ; (iii) in any other case. (b) when payable otherwise than on demand

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 dishonor of a Bill of Exchange or promissory note

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 the adjustment of losses of the calculation of averages and every declaration in writing made by him against the charterers of 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 Ship (No. 44)

52. PROXY empowering any person to vote at any one election of the members of a district or a local board or of a district or local board or of a body o, municipal commissioners, or at any one meeting o, (a) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferable, (b) a local authority, or (c) proprietors, members or contributors to the funds of any institution

53. RECEIPT [as defined by section 2(23)] for any money or other Property the amount or value of which exceeds rive thousand rupees.] Exemptions Receipt- (a) endorsed on or contained in any instrument duly stamped [or any instrument exempted] under the proviso to section 3 (instruments executed on behalf of the Government) (or any cheque or bill of exchange payable on demand) acknowledging the receipt of the consideration money. Interest or annuity or other periodical payment thereby secured; (b) for any payment of money without consideration; (c) for any payment of rent by a cultivator on account of land assessed to Government revenue, or [in the States of Madras, Bombay and Andhra] (as they existed immediately before the 1st November, 11956) or Inam lands; (d) for pay or allowances by non-commissioned [or petty] officer, soldiers, [sailors] or airmen] of Indian military, [naval] or air forces], when serving in such capacity, or by mounted police constables; (e) given by holders of family certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned for petty] officer, [soldier, [sailor or airman], of [any of the said forces], and serving in such capacity; 5 paise 10 paise 15 paise The same duty as a Bill of Exchange (No. 1 3) for the same amount payable otherwise than on demand.] Rs. 5.00 Rs.5.00 Fifteen paise [One rupee] (f) for pensions or allowances by person, receiving such pensions or allowances in

respect of their service as such non commissioned [or petty] officers, [soldiers, [sailors] or airmen], and not serving the Government in any other capacity; (g) given by a headman or lambardar for land revenue or taxes collected by him; (h) given for money or securities for money deposited in the hands of any banker to be accounted for: Provided that the same is not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for. Provided also that this exemption shall not extend to a receipt or acknowledgement for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of, or any incorporated company or other body corporate or such proposed intended company or body or in respect of a debenture being a marketable security

54. RECONVEYANCE OF MORTGAGED PROPERTY.(a) if the consideration for which the property does not exceed Rs. 1,000; (b) in any other case Rs.60.00

55. RELEASE, that is to say, any instrument not being such a release as is provided for by section 23A 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 (b) in any other case Rs.30.00

56. RESPONDENTIA BOND, that is to say, any instrument securing loan on the cargo laden bond (No. 15) or to be laden on board a ship and a making the amount of the repayment contingent on the arrival of the loan secured. cargo at the port of destination

EVOCATION OF ANY TRUST OR 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 1000. (b) in any other case

Exemptions : Bond or other instrument, when executed (a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act; (b) by any person {or 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 The same duty as a Bond (No. 15) for the amount secured. Rs.30.00 The same duty as a conveyance (No 23) for the amount of such consideration as set forth in the Reconveyance. Rs.60.00 The same duty as a Bond(No 15) for such amount or value as set forth in the release. Rs 30.00 The same duty as a bond (No. 15) for the amount of the loan secured The same duty as a Bond(No 15) for the amount secured. Rs 30.00 (b) in any other case

Exemption: Surrender of lease, when such lease is exempted from duty

62. TRANSFER (whether with or without consideration) [(a) of shares in an incorporated company or other body corporate; (b) of debentures, being marketable Securities, whether the debenture is liable to duty or not, except debentures provided for by section 8; (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 live rupees; (ii) in any other case (d) of any property under the Administrator General's 1874 (2 of 1874), section 31, (e) of any trust-property without consideration from one trustee to another trustee or from a trustee to beneficiary

Exemptions Transfer by endorsement- (a) of a bill of exchange, cheque or promissory note; (b) of a bill of lading, delivery order, warrant for goods, or other merchantile document of title to goods; (c) of a policy of insurance; (d) of securities of the Central Government

63. TRANSFER OF LEASE by way of assignment and not by way of under-lease **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.B) - Revocation of, or concerning, any property when made by any instrument other than a WILL. Rs.30.00

25 paise for every hundred rupees or part thereof of the value of the share. One-half of the duty payable on a conveyance (No. 23) for a consideration equal to the face amount of the debentures. The duty with which such bond, mortgage-deed or policy of insurance is chargeable. Five rupees. Ten rupees. Five rupees or such smaller amount as may be chargeable under clauses (a) to (c) of this Article. The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer. 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 Rs

50. 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 not be less than a specified sum per mensem; (c) under No. 34 of the rules made by the State Government under section 70 of the Bombay Irrigation Act, 1879; (d) executed by persons taking

advances under the Land Improvement Loans Act, 1883 (19 of 1883), or the Agriculturist' Loan Act, 1884 (12 of 1884), or by their sureties, as security for the repayment of such advances; 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) Exemption: Deed of dower executed on the occasion of a marriage between Muhammadans B - REVOCATION OF - See also Trust (No.64) 59. SHARE WARRANTS, to bearer issued under the Company's Act, 1956 (Act 1 of 1956) Exemption: Share warrant when issued by a company in pursuance of the Company's Act 1956, (Act 1 of 1956) section 114, to have effect only upon payment, as composition for the 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. Script. see CERTIFICATE (No. 19) 60. SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel

61. SURRENDER OF LEASE (a) when the duty with which the lease is chargeable does not exceed live rupees. The same duty as a conveyance (No.23) or 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 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 Rs.4.00. 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 Rs.50/-. Provided One and a half times duty payable on a Conveyance (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant. Rs. 2.00 The duty with which such lease is chargeable. See also Settlement (No. 5B) Valuation See Appraisalment (No. 8) Vakil See Entry as a Vakil (No. 30) 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 instrument but not exceeding Rs. 50. Rs. 3.00 goods may be].] Substituted 2007. by Act No 5 of 2007 and shall be deemed to come into force from 21st August Note : Published in the Arunachal Pradesh Gazette Extraordinary, 1. THE INDIAN STAMP ACT, 1899 (ACT NO. 2 OF 1899) (IN ITS APPLICATION TO THE STATE OF ARUNACHAL AMENDMENT) ACT, 2007 EOG No. 233 VOL Dated 21st August 2007 2. THE INDIAN STAMP ACT, 1899 (ACT NO. 2 OF 1899) (IN ITS APPLICATION TO THE STATE OF ARUNACHAL AMENDMENT) ACT, 2010 (Act no 3 of 2010) EOG No. 36 VOL Dated 3rd May 2010. 3. THE INDIAN STAMP ACT, 1899 (ACT NO. 2 OF 1899) (IN ITS APPLICATION TO THE STATE OF ARUNACHAL AMENDMENT) ACT, 2018 (Act no 16 of 2018) EOG No. 451 VOL XXV Dated October 22, 2018.