

INDIAN STAMP (CHHATTISGARH AMENDMENT) ACT, 1899

fiq•r\$, 30-5-2001. " 22, 1927 2005 427112k /04.— 12-4- ZOOS 189 190 2. 12 2005 4 2005) 2005 'g 1899
 erg* 2005 1899 2 1899) (ü (1) (2) (l) (2) hzrr 23 (2) q•rg, , X, 1956 (19% , 1) 394 391 3fifiZ'R, 1949 (1949
 -10) 0.7% 2005 348 (3) 2603 '(n 4 2005) t. Rii 12 2005 CHHATTISGARH ACT (No. 4 0f2005) THE
 INDIAN STAMP (CHHATTISGARH AMENDBCNT) ACT, 2005 An Act farther to amend the Indian
 Stamp Act, -1899 in its application to the State of Chhattisgarh. Be eructed by the Legislature in the Fifty-
 sixth yar of the Republic of India as follows:• Short tltle and commencement. 2 (l) (2) Q) This Aa may be
 called the Indian Stamp (Chhattisgarh A.mendrnt) Act, X)05, It shall come into force from the date
 of•its publication in the omcia.] gazette. In Schedul? I-A of the-Indian Stan:np Act, 1899 (No. 2 of 1899)
 (hereinafter referred to as the Principal Act), after •Article 5 (a) the following Article Amendment
 Schedule 1 •A. of (aa) shall be inserted, namely "(a a) If relating to the construction of a building on a land
 by a person other than the owner or lessee of such land and having a stipulation that aner construction,
 such building shall be held joinüy ot severally by that other person and the ouser or the .Jessee, as the case
 may be, •of such land, or that it shall be sold jointly or severally by them or that a part of it shall be held
 jointly or severany by them and the remaining pan thereOf s.hall be sold jointly or severalty by them."
 penalt of the market value of the Imi(L After proviso of column (2) of Article 23 the following pmviso
 shall be added, namety "(a) provided further that, where an instrument relates to the amalgamation or
 reconstruction of companies under orders of the High Court under section 394 read with section 391 of the
 Cotlllnnies Act, 1956 (l of 1956) or under orders of the RZErve Bank of India under section 44-A of the
 Banking Regulation Act, 1949 QO of 1949), the duty chargeable shall not exceed an amount equal to 7.5%
 of the market value of the immovable property transferred which- is located within the State of
 Chhattisgarh or an amount equal to 0.1% of the aggregate of the market value -of the shares issued or
 allotted in exchange or otherwise and the amount of paid for such transfer, whichever is higher." RTK1fi,
 —2005. (tal 351Td.. 30-5--2001 114-009/2003/20-01-03." te.ll 21, 1929 Rfû friv 14 2007 5134/21-äm.rø.
 n./07.—ØüQ71Z 28 200} (fift). 324 (6) 324 (7) 1899) 47 2007 () 2006 [28 2007 @ 1 | 2007 1899 2) t. 2.
 3. (1) (2) 2006. 3134/21-• 33A.B.11./07. 3-Tfufi-4q, 1899 2 1899) (f*---q-l . 14 2007 — 348 (3) 1899 (E
 2 1899) a-q--gf•a (fdfr). 11 2007 CHHATTISGARH ACT (No. 5 of 2006) THE INDIAN STAMP
 (CHHATTISGARH AMENDMENT) ACT, 2006 Received the assent of the President on 28th May, 2007;
 assent first published in the • 'Chhattisgarh Gazette (Éxtra-ordinary)" dated theri lth June. 2007 An Act
 further to amend the Indian Stamp Act, 1899 (No. 2 of 1899) in its applica- tion to the State of
 Chhattisgarh. Be it enacted bythe Chhattisgarh Leéislature in the Fifty-Seventh .year of the Répubiic of
 India as follows : (2) This Act may be called the Indian Stamp (Chhauisgarh Amendment) Act, .2006. It
 shall come into force lthe dage of its publication in lthe (fficial Gazette. 2

3. The Indian Stamp Act, 1899 (No.2 of 1899) (hereinafter referred to as the Principai Act) in its
 application t') the State of Chhattisgarh: be amended in the manner herein- afiér provided. In Section 47-A
 Qi the Principal Act, Sub-section (4) shali be omitted. For: sub-scelion (5), the foHoWing shall be . Any
 person aggrieved by an order of the Coliector under sub-sect-ion (2) or sub-section (3) may appeal, agairrst
 order 10 the Chier Cornrolling Revenue Authority, Chhattisgarh, in such manner as may be prescribed." In
 subh-seclion (6), the words. ' •tirst and second" Shail be omitted. For sub-prection the following shall be
 substituted, namely The. ordgr pæssed in apbeal or, v,here no appeal is preterred. lthe order passed by the
 Collector under sub-section (2) or subLsection (3) shall be final and shall he galled into question ih any
 Civil Cåurt or before any other author ily whatsoever." 324 (8) Commucncment. Amendment Centrat Act
 (Nn. 2 Of \89-9) in its uppli- cation tn State Chhattisgarh. Amendment "f Sec. tion 47. A. —2007. (RRT
 EGZ) 30-5--2001." 114-009/2003/20-01-03." 21, 1929 14 2007 ' 5134/21-3*m.Æ. 28 2007 (fifi). 324 (6)
 324 (7) (75. 2 1899) 47 2. -tl 2007 5 () 2006 [28 2007 ; 11 qq, 2007] 1'899 (2 1899) (1) 2006. 1899 2
 1899) 3. 47. 5134/21 •m.fö. IT./07. "(8) avi (2) ÄTVIT.". 14 2007 348 (3) 1899 (n 2 1899) t. (fifi). 11
 2007 CHHATTISGÄRH ACT (No. 5 of 2006) THE INDIAN STAMP (CHHATTISGARH
 AMENDMENT) ACT, 2006 [Received. the assent of the President on 28th May, 2007; assent
 first•published in the • 'Chhattisgarh Gazette (Éxtra-ordinary)" dated •the, I lth June, 2007] An Act further
 to amend the Indian Stamp Act, 1899 (No. 2 of 1899) in its applica- tion to the State of Chhattisgarh. Be it
 enacted by-the Chhattisgarh Leéislature in the Fifty-Seventh year of the République of India as follöws .- l. 2.

3. (2) This Act may be called the Indian Stamp (Chhattisgarh Amendment) Act, 2006. It shall come into force from the date of its publication in the Official Gazette.

324 (8) Short Commencement. Amendment of Central Act (No. 2 Of 1899) in its application to 'State of Chhattisgarh. Amendment of Section 47-A. The Indian Stamp Act, 1899 (No. 2 of 1899) (hereinafter referred to as the Principal Act) in its application to the State of Chhattisgarh: be amended in the manner herein- after provided. In Section 47-A the Principal Act, Sub-section (4) shall be omitted. For: sub-section (5), the following shall be substituted, namely : "(5) Any person aggrieved by an order of the Collector under sub-section (2) or sub-section (3) may appeal, against such order to the Chief Controlling Revenue Authority, Chhattisgarh, in such manner as may be prescribed." In sub-section (6), the words, "first and second" shall be omitted. For sub-section (8), the following shall be substituted, namely : "(8) The order passed in appeal or, where no appeal is preferred, the, order passed by the Collector under sub-section (2) or sub-section (3) shall be final and shall not be called into question in any Civil Court or before any other authority whatsoever." 30-5-2001 18 1932 20 lu Ifi. yr. 547 548. (1899 2. 3. 18 2010 2S 2010) () 2010 1399 (1899 2) 3rfüfiq•q. () () 34 2 0 -1 C • (2) *ITI. 1899 (1899 æi. 2) (3 -Qi) a-ya-RI (4) -\$-rrr. "V*.B4 2010 348 (3) () 3Aferfrpr•q, 2010 25) 18 2010 CHHATTISGARH ACT (No. 25 of 2010) THE INDIAN STAMP (CHHATTISGARH AMENDMENT) ACT, 2010 An Act further to amend the Indian Stamp Act, 1899 (No. 2 of 1899) in its application to the State of Chhattisgarh. Be it enacted by the Chhattisgarh Legislature in the Sixty first year of the Republic of India. as follows (1) (2) This Act may be called the Indian Stamp (Chhattisgarh Amendment) Act, it shall come into force from the date of its publication in the Official Gazette. 2. 3. 548 (1) Commencement. Amendment Central Act (No. 2 of 1899) in its application to the State of Chhattisgarh. Amendment Section 47-A- 'The Indian Stamp Act, 1899 (No. 2 of 1899) (hereinafter referred to as the Principal Act) in its application to the State of Chhattisgarh be amended in the manner herein- after provided _ In Section 47 of the Principal Act A her sub-section (3-A), the following sub-section (4) shall be added. namely Any person aggrieved by an order of the Collector under sub-section (2) or sub-section (3) may, in the prescribed manner appeal against such order to the Commissioner of the Division or Officer so appointed by the State Government, by notification in the Official Gazette. • For sub-section (5), the following sub-section shall be substituted. Any person aggrieved by an order passed in appeal under sub-section (4) may, in the prescribed manner appeal against such order to the Chief Controlling Revenue Authority, Chhattisgarh." After the word "Every" in the first line of sub-section (6), the following word shall be inserted, namely 'first and second' For sub-section (8), the following sub-section shall be substituted, order passed in second appeal or, where no second appeal is preferred, the order passed in first appeal, shall be final and subject to orders passed in first or second appeal as the case may be, the order passed by the Collector under sub-section (2) or sub-section (3) shall be final and shall not be called into question in any Civil Court or before any other Authority whatsoever." (30-5-2001. 3481 "0Rqqqi/09/2012-2015." 2013- 16, 6875/dt. 242/2 -31/YIF./Ø. IT. / 31 -07-2013 2. 7 20 i 3 (13) 34fufizo:r , 2013 1899 (64iq; 2 1899) (1) 3-lfifkur, 201 3 1 899 2 1 899) (Gi 46 *.rrfrd qa, d6 üil*H. (a) (71) 3-lfir:« i-rü ft17. (2) *Gil,) , 3-*91 fä•qzq 4T _ 7 3-0Tki 201 3 348 (3) h. 687_s/dt. 242/21-34/AF./Ø. IT. /k3. 201 3 (27 201 3) 2. CHHATTISGARH ACT (No. 27 of 2013) THE INDIAN STAMP (CHHATTISGARH AMENDMENT) ACT 2013 An Act further to amend the Indian Stamp Act, 1899 (No. 2 of 1899), in its application to the State of Chhattisgarh. Be it enacted by the Chhattisgarh in the Sixty-fourth Year of the Republic of India. follows (2) 'This Act may be called the Indian Stamp Act, 1899 (Chhattisgarh Amendment) Act, 2013. It shall come into force from the date of its publication in the Official Gazette. 'The Indian Stamp Act. Principal Act:) in its application in the manner hereinafter provided. 1899 (No. 2 of 1899). (hereinafter referred to as the Principal Act) in its application to the State of Chhattisgarh, shall be amended in the following manner: Short title and commencement. Amendment of Indian Stamp Act, 1899 (Central Act No. 2 of 1899), in its application to the State of Chhattisgarh. Amendment of Article 46 of Schedule I-A. For Article 46 of Schedule I-A of the Principal Act, "Partnership- Instrument of partnership- (b) (c) Where there is no share of contribution in partnership or where the share of contribution (brought in by way of cash) does not exceed rupees 50,000. Where such share of contribution (brought in by way of is in excess of rupees 50,000. Where such share contribution is brought in way of property, (excluding cash). OR Where the purpose of the Partnership Development, a partner contributes of the share of his immovable property in favour of the partnership firm One thousand rupees. percent of the shares

contributed subject to a maximum of rupees five thousand- 1 h.vo Dercent of tmarket value of sech properly (2) 7 3-pw.<f Disso'ution of partnership or retirement of a partner, (a) (b) Where on dissolution of partnership or on retirement of a partner, any immovable property is taken as his share by partner other than a partner who brought in that property as his share of contribution in the partnership. In any other case. The same duty as a conveyance (No. 23) on the market value of such property. Five hundred fifty rupees. amfr, -2013 _ ' iHROR/\$i/09/2012-201s_ / 38 i. 30-05-2001." 26 S. 1936 2863/å 14 . — 20-03-2014 qra am 292 2. 2014 eff.fi-q-g 2014 189' Z) (1) 2014 1899 2) a,-znau. (1) (2) (2) äaa•ri 20 zv.rr@xß. i..*T71 fa•ü " (3) 2014 (1) (2) frRfafa "33. 3id01 q-fra-R "45. 2 7Z.i q-id a.m.(l ü_ 3fiüa 2014 (S) (6) " fä;n Rra Bt*ta aræfä-a 55 (t) (2) 23) 2014 292 (3) *ral e. bfi at.rz (Q) e. qft 28631* 53/ 2 ' -&F./O. 3" 292 (4) Short •nd commencement. 2014 CHHATÜSGARH ACT (No. 90f 2014) TIE INDIAN STAMP AMENDMENT) ACT, An Act further to amend the Indian Stamp Act, 1899 (No. 2 of 1899) in its application to the State of Chhattisgarh. Be it enacted by the Chhattisgarh Legislature in the Republic of India, as follows I his Act may be called the indian Stamp Amendment) Act, 2014, Sixty-fifth Year of the Act, 1899 (Chhattisgarh' (2) It shall come into force from the date of its publication in the Official Gazette. Amendment Indian Stamp 189' (Central it' application *ate Chh.uisg.rh. Amendment Schedule Act, Act in 2 3. ne Indian Stamp Act. 1899 (No. 2 of 1899), (hereinafter referred to as the Principal Act) in its application to the State of Chhattisgarh, shall be amended in the manner hereinafter provided. In Schedule I-A of the Principal Act, the following amendment shall be made, namely (2) For the corresponding entries in column of Article: 15, the words "Two percent of the amount or value secured." shall be substituted After 20, the following Article shall be inserted, namely "20-A CteW%nce List (a) of relating to the czaro.aetiots for the purchase or sale of Government securities • submitted to the clearing house of a If relating to the purchase of like— or deposited One rupee for every rupees ten thousand or part thereof in respect of each of the entries in list on the value of securities calculated at the making up price or the contract price, as the case may be : subject to a maximum of one thousand One rupee for every rupees ten or part • list : of such securities calculated at the date of the contract case may be." (3) (4) 2014 For Article 33 and entries in corresponding column (1) and (2). the following shall be substituted, namely :- "33. Gift, Instrument of. not being a Settlement (No. 58) or Will or Transfer (No. 62) (a) (b) When the donee is not a family member of the donor When the donee is a family member of the donor . The same duty as a Conveyance (NO. 23) for a market value equal to the market value of the property which is the subject matter of gift ; At the rate of half percent of the market value of the property which is the subject matter of the gift. Explanation For this purpose, family in relation to the donor shall mean the donor's father, mother, husband or wife. son, daughter, daughter-in-law, brother, sister and grandchildren." For Article 45, and entries in corresponding column (1) and (2), the following shall be substituted, namely "45. Partition Instrument of (u) (b) (as defined in clause (15) of Section 21 Where the property involved in the partition is converted for non agricultural purpose or is meant for non agricultural Where the property involved partition is agricultural and : Provided that where there is neither any nor any case pending in any regarding land be partitioned : Provided on"" the land being partitioned is within provisions Of ceiling ; (c) Where a final order of the revenue or any Civil award by an arbitrator.' each share for each of the parties." 292 (6) 2014 directing a partition, is stamped with the stamps required for an instrument of partition and an instrument of partition in pursuance of such order or award subsequently executed. For clause (f,1) of Article 48 and entries in corresponding column (1) and (2), the following shall be substituted, namely :- (f-1) when "48. given consideration and without authorising the agent to sell, gift, exchange or permanently alienate any immovable property situated in the State of Chhattisgarh. (a) (b) (c) For a period not exceeding two years from the date of its execution ; For a period exceeding two years from the date of its execution or when it is irrevocable or when it does not purport to be for any definite term ; When given to father, wife or mother, Rupees one thousand. The same duty as Conveyance (No. 23) on the market value of such property. Rupees one thousand." husband. son. daughter, brother or sister in relation to the executor authorising such person and when it does not purport to be for any definite term, and entries in corresponding column (1) and (2), the following shall be substituted, namely "SS. that is to say, any instrument (not being such release as is provided by 23 -A) by a person releases a claim upon another person or against any specified (a) (b) When they are not members ; When they are members of family ; 2014 same duty as Bond (No. 5) for the amount of consideration or market value of the property, whichever is higher, on the share over which the claim is relinquished. Half percent of the

consideration or the market value of the property, whichever is higher, on the share over which the claim is relinquished. Explanation For the purpose of clause (b), family in relation to the person shall mean the person's father, mother, husband or wife, son, daughter, daughter-in-law, brother, sister and grandchildren." , - 2014. / 38 Q. 30-05-2001. 323] 4 2015—Gåg 14, 1937 4 2015 5287 ,/€r. 167121 15. 645 646 1899 1899 2. 3. 2015 23 2015 1899 (1899 2) (1) 2015 (2) 1899 2) 27 2000 (2001 646 (1) "(u) 33 48 (+1) au@:- 55 OTT, 4 2015 5287M 167/21-31F./Ø.q./15.— 348 (3) 04-06-2015 i. CHHATTISGARH ACT (No. 23 of 2015) THE INDIAN STAMP (CHHATTISGARH AMENDMENT) ACT, 2015 An Act further to amend the Indian Stamp Act, 1899 (No. 2 of 1899) in its application to the State of Chhattisgarh. Be it enacted by the Chhattisgarh Legislature in the Sixty-sixth Year of the Republic of India, as follows (1) (2) This Act may be called the Indian Stamp (Chhattisgarh Amendment) Act, Short title and commencement, 2015. It shall come into force from the date of its publication in the Official Gazette, 646 (2) Amendment of Indian Stamp Act, 1899 (Central Act No. 2 of 1899). in its application State the Chhattisgarh. Amendment Schedule I-A. to Of 2, 3. The Indian Stamp Act, 1899 (No. 2 of 1899), (hereinafter referred to as the Principal Act), in its application to the State of Chhattisgarh, be amended in the manner hereinafter provided. In Schedule I-A of the Principal Act- After Article 27, the following shall be inserted, namely "27-A. 27-B. Declaration under the Chhattisgarh Prakoshtha Swamitva Adhiniyam, 2000 (No. 15 00001). Document amending or correcting previously registered deed, but not making any material alternations. Explanation- For the purpose of this Article a material alteration is one which varies the rights, liabilities or legal position of the parties Ten thousand rupees. One thousand rupees." ascertained from instrument in original state otherwise varies legal effect of instrument originally executed. the or the the (ii) (iii) (iv) For explanation to Article 33, the following shall be substituted, namely "Explanation :- For this purpose, family in relation to the donor shall mean the donor's father, mother, husband or wife, son, daughter, daughter-in-law, brother, sister and grandchildren, which includes sons' son and daughter and daughters' son and daughter." After clause (c) of Article 48(f-l the following shall be added, namely if the property is situated outside the State of Chhattisgarh. One thousand rupees" For explanation to Article 55, the following shall be substituted, namely :- "Explanation For this purpose, family in relation to the donor shall mean the donor's father, mother, husband or wife, son, daughter, daughter-in-law, brother, sister and grandchildren, which includes sons' son and daughter and daughters' son and daughter." - 2015. / 38 Q. 30-05-2001.' 29] (3RTü-ror) 9, 1937 frfü 2016 977 N'. 30/21-ZI/AF./Ø.q./2016. — 15-01-2016 57 58 F-q x:råzt 1899 (1899 2) 1. 2. 3. (1) (2) 29GFßü2016 2015 1899 (1899 €. 2) 1899 2) 35 15) 15) 23) q? 23) 23) 58 (1) (3-1B) 4. 23) 23) 23) 2015 3 29GFETå, 2016 977/€1. — 348 (3) 2016 58 (2) Short ti tle Commencement. 2016 CHHATTISGARH ACT (No. 7 of 2016) THE INDIAN STAMP (CHHATTISGAH AMENDMENT) Acr, 2015 An Act to further amend the Indian Stamp Act, 1899 (No. 2 of 1899) in its application to the State of Chhattisgarh. Be it enacted by the Chhattisgarh Legislature in the Sixty-sixth Year of the Republic of India, as follows :- and (1) (2) This Act may be called the Indian Stamp (Chhattisgarh Amendment) Act, 2015. It shall come into force from the date of its publication in the Official Gazette. Amendment Of Indian Stamp Act, 1899 (No. 2 Of 1899), in application to the State Of Chhattisgarh. Amendment Schedule I-A. of 2 3. The Indian Stamp Act, 1899 (No. 2 of 1899), (hereinafter referred to as the Principal Act) in its application to the State of Chhattisgarh be amended in the manner hereinafter provided. After clause (a) of Article 35 of Schedule I-A of the Principal Act, the following shall be inserted, namely "(aa) where the mining lease is granted on the basis of auction- where the lease purports to be for a term less than one year; (ii) where the lease purports to be for a term of not less than one year but not more than five years; (iii) where the lease purpolts to be for a term exceeding five years but not exceeding ten years; (iv) where the lease purports to be for a term exceeding ten years but not exceeding twenty years; (v) where the lease purports to be for a term exceeding twenty years but not exceeding thirty years; The same duty as a Bond (NO. 15) 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 royalty reserved. The same duty as a Conveyance (No. 23) for a market value equal to the amount or value of one and half times the average annual royalty reserved. The same duty as a Conveyance (No. 23) for a market value equal to three times the amount or value of average annual royalty reserved. The same duty as a Conveyance (No. 23) for a market value equal to five times the amount or value of the average annual royalty reserved. (vi) where the lease purports to be fora term exceeding thirty years but not exceeding one hundred years; (vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity;

(viii) where the lease does not purport to be for any definite term; 2016 The same duty as a Conveyance (No. 23) for a market value equal to eight times the amount or value of the average annual royalty reserved. The same duty as a Conveyance (No. 23) for a market value equal to or one-fourth of the whole amount of royalty which would be paid or delivered in respect of the first twelve and half years of the lease. The same duty as a Conveyance (No. 23) for a market value equal to three times the amount or value of the average annual royalty, which would be paid or delivered for the first ten years if the lease continued so long. 58 (3) 4. Provided that nothing contained in clause (b) and (c) of this Article shall be applicable in respect of this clause. Explanation- In case of grant of mining lease on the basis of auction no Stamp Duty shall be chargeable on any amount other than royalty." The Indian Stamp (Chhattisgarh Amendment) Ordinance, 2015 (No. 3 of 2015) is hereby repealed. qn.üfi, - 2016. Repeal. / 38 Q. 30-05-2001.' 198] 2021 19, 1942 3705M 36/21•/uF./ø. q./21. 19-02-2021 395 396 1899 1899 2) 1. 2. 3. 2021 2020 1899 (1899 æi.2) (1) (2) 1899 2) 3705 /ü 36/21-e.TÄF./ø. q./21.— 10-3-2021 10 CHHATTISGARH ACT (No. 5 of 2021) THE INDIAN STAMP (CHHATTISGARH AMENDNÆNT) ACT, 2020 An Act further to amend the Indian Stamp Act, 1899 (No. 2 of 1899) in its application to the State of Chhattisgarh. Be it enacted by the Chhattisgarh Legislature in the Seventy First Year of the Republic of India, as follows :- 1. 2. 3. (1) This Act may be called the Indian Stamp (Chhattisgarh Amendment) Act, 2020. It shall come into force from the date of its publication in the Official Gazette. (2) The Indian Stamp Act, 1899 (No. 2 of 1899), (hereinafter referred to as the Principal Act) in its application to the State of Chhattisgarh be amended in the manner hereinafter provided. In Schedule I-A of the Principal Act, 'Article 20-A Clearance List' along with its clauses shall be omitted. 396 (1) Short title and commencement. of Amendment Indian Stamp Act, 1899 (Central Act No. 2 of 1899), in its application to State of the Chhattisgarh. Amendment Schedule I-A. 2021. of

