

TAMIL NADU STAMP (INCREASE OF DUTIES) ACT, 1962

1962 : • .r..N .Nct R] Stantp (Increase NADU] ACT No. 8 of 1962 T IIE 1[TANfIL NADU} S*TAMP (INCRE ACT, 1962 IReceived the on the 3011/ .*Iugust 1962, first published in the Fort St. (George Extraordinary on the 1st Septentber 1962 (Bhadra IO, 1884).] An Act to increase the stamp duties chargeable on certain instrunænts under the Indian Stamp Act, 1899; as in force in the 31State of Tamil Nachi). BB it enacted by the Legislature of the 3[State of Tamil NaduJ in the Thirteenth Year of the Republic of India as follows :— Short title, I. (1) This Act may be called the 1 [Tamil Nadu]Stamp extent and (Increase of Duties) Act, 1962. Commencement (2) It extends to the whole of the 3[State of Tamil Nadul. (3) It shall come into force on such date as the State Government may, by notification, appoint. 1 These words were substituted for the word " Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969. For Statement of Objects and Reasons, See Fort St. George Gazette Extraordin.:ry, dated the 12th July 1962, Part IV - Section 3, page 135. 3 This expression was substituted for the cxrreqsion " State of Madras " by the Tamil Nadu Adaptation of .Laws Order, 1969, as amended by the Tamil Naclu Adaptation of Laws (Second Amendment) Order, J 969, (Increase Dut ics) [1962 : T.N. Act 8 IThe original section 2 read as follows : "2, Rates ef s,'anp duty on certain instruments to be increased by fifty per cent.—Any instrument described in any of the undermentio- ed Articles of Schedule I to the Indian Stamp Act, 1899 (Central' Act 11 of 1899) (hereinafter referred to as the principal Act) shall be chargeable with one ana a half times the amount of the stamp duty' with which such instrument was chargeable immediately before the date of the commencement of this Act, and the said articles shall be read and cons; 1 ued accordingly :— Articles 1 to 10, 12, 15 to 20-A, 22 to 24, 26, 28, 29, 31 to 36, 38 to 46, 48, 50, 51, 54 to 60, 62 (b), (d) and (e) and 63 to 65, ". In the said section for the portion beginning with the words and figures " Articles I to 10 " and ending with the words and figures , the following was substituted by section 4 of the ' and 63 to 65 ' Indian Stamp (Tamil Nadu Amendment) Act, 1973 (Tamil Nadu Act 27 of 1973), which came into force on the 1st July 1973 :— ' Articles 1 to 10, 12, 15 to 17, 18 (a) and (b), 19 to 20-A, 22, 24,. 26, 28, 29, 32 (b) Gi), 34, 35 v, (ii), 38, 39, 40 (b) and (c), 41 to 46, 48 (a) to (d) and (f), 50, 51, 54 (b), 55 to 58, 60, 62 (b),. (d) and (e), 64 ard 65 In the said porlion for the expression " Articles I to 10", the expression ' 'Articles I to 4, 6 to 10" was again substituted by section 4 of the Indian Stamp (Tamil Nadu Amendment) Act, 1974 (Tamil; Nadu Act 25 of 1974). The sait section 2 itself was omitted by section 7 (a) or the Indian Stamp (Tamil Nadu AmendmenO , 1975 (Tamil Nadu Act 24 of 1975). 196 dut the Ito sti sei th x TN, Act 81 Stamp (Increase of Duties) 15 3. In section 3 of the principal Act, first pro- Amendment the following neov;co slit 11 b) inscri(d, of section 3, Central "Provided further hat any increase in amoun.L 0 11 of 1899. y eergeable under the 1[Ta Lifi\ , e of Act, 1962 tho 11 no: have the c;f duty in of Instrunu;11iJ spuclified <2asc (a) or clause (c) of Cllis see-ion and executed date of the commencement of that Act : ". The principal Act shall have effect as if— Central Act 11 of 1899 to sub-seiion (l) of section 4 and in the proviso have effect *Äion6, for the words three rupees", t.he words subject to certain fifty naye paise." had been substituted • amendments.. (2) in clause (a) of section 1 1, for the words " ten naye the words twenty naye paise" had been sub- (3) in clause (c) of the proviso to sub-sec[ion (3) of ion 32, in clause (a) of the proviso to section 35, in ction (l)ofseot ion 40 and in section 41 , for the words *tennaye paise " and " twenty-five naye paise", the words *twenty naye pais€" and " forty naye paise" .had res- ively substituted ; (4) in Schedule I— (i) in Article 25,— (a)tin clause (a), for the words " three rupees", words " four rupees fifty naye paise" had been Äituted ; (b) in clause (b), for the words " Three rupees' , words " Four rupees fifty naye paise" had been e±tituted ; (ii) in Article 61,— (a). in clause (a), for the words " fifteen rupees' words " twentrtwo rupees fifty naye paise" had been (b) in clause (b), for the words " Fifteen rupees' words "Twenty-two rupees fifty naye paise" had been ütited ; (iii) in clause (c) of Article 62,— (a) in sub-clause (i), for the 'Nords fifteen Tupe€s", the words " twenty-two rupees fifty naye paise" been substilated,' (b) in sub-clause (ii), for the words" Fifteen n.1B,cs", the words " Twenty-two rupees fifty naye paise" substituted. 'These words were substituted for the word '6Madras" by Tamil Nadu Adaptatiö;n ot Laws Order, 1969, as emended by the T.J'.nil Nadu Adaptation of Laws (Second Amendment) Order, 16 Irrserti.on ot' new section eatral Act I [of Is". Ex.'ension of Central Act 11 of 1899 to the added territories, repeal savi ngs. Stanip (Increase of Dut ies) [1962 : TON, Act 3 incipal Act, the 5. After sq,ction 75

of tile section shall inserted, ly 7 f-A. Rules nuule bp the State GovernD1•cå" to be placed before the State All rules by the State Governmen•t. under thib Act shall, unless •treey are express t c; come ini..o forCf) on a particular day, come into force on the day on which they are publishca Official Gazette. (2) Evvery such rule Ehall, as soon as possibie It is Inade, b) placed on the table of both Houses of the Legislature, and if, before the expiry of the session in which so placed or the next session, both Houses agree In making any modification in any such rule or both Houses the rule should not be made, the rule Shail thereafter have effect only in such modified form or be of no effec.-, as th.e ease Inay be, so however, that any such moclific-nlion or annulment Ghall bc,• without prejudice to of anything r-viously don!v under lha< rul 6. (1) T h.) principal Act, as in force immediately h)fore the commencement of this Act in the 1[State of Tamil Nadul except ill the added territories and in so far as it relates to Wi" i o which tho State Legislature has powe•r to make laws for i he State and as amended by this • *1 (hereinafter in this section referred to as the Central Act) is hereby extended to, and shall be in force in, t]le added territories. (2) If immediately before the commencement of this Act, there is in force in the added territories any law - Central Act, suca law pr,nr I " g cn (3) Tilt repeal by sub-section (2) of any law corres- ponding to the Central Act in force in the added 1 This expression was sub*ituted for the expression "State Madras" by the Tamil of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amende ment) Order, 1969. The brackets, words and figures "(including the increase of stami duty effected by section 2)" were omitted by section 7 (b) of the Indaa Stamp (Tamil Nadu Amendment) Act, 1975 (Tamil Nadu Act 24 Of, S i: i 1 1 1 Act 81 Stamp (Increase qf Duties) immediately before the commencement of this Act not affect— (a) the previous operation of any such law or }Éghing done or duly suffered thereunder, or (b) any right, privi14e, obligation or liability accrued. or incurred under any such law, or (c) any penalty, forfeiture or punishment incurred of any offence committed against any such law, any investigation, legal proceeding, or remedy of any such right, privilege, obligation, liability, Falty» forfeiture or punishment as aforesaid ; any such investigation, legal proceeding or 1 eanedy may instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if this Act had Mt passed. (4) Subject to the provisions of sub-section (3), auything done or any action taken including any appoint- or delegation made, notification, order, instruction or dirccüon issued, rule, regulation or form framed, certificate ganted or registration effected under any such corres- ponding law shall be decmed to have been done or taken under the corresponding provision of the Central Act and shall continue in force accordingly, unless and until super- scded by anythÅ•1g done or any action talon under the Central Act. (5) For the purpose of facilitating the application the Central Act in the added territories, any court or other authority may construe the Central Act with such alterations not affecting the substance as may be necessary or proper to adapt it to the matter before lhe court or other authority. (6) Any reference in the Central Act to a law which is not in force in the added territories shall, in relation to those territories, be construed as a reference The corres- ponding law, if any, in force in those territories. (7) Any reference in any law which continues to be in force in the added territories after the commencement of this Act to any law repealed by sub-section (2) shall, in telation to those territories, be construed as a reference to the Central Act. Explanation.—F01' the purpose of this section, the expression " added territories " shall mean the territories specified in the Second Schedule to the Andhra Pradesh and Madras (Alteration of Boundaries) Act,1959 (Central Act 56 of 1959).