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**OFFICE OF THE ACCOUNTANT GENERAL (C&R. AUDIT)  
UTTAR PRADESH, LUCKNOW  
BRANCH OFFICE, ALLAHABAD**



सत्यमेव जयते

**REVENUE AUDIT  
MANUAL**

**STAMP DUTY  
AND  
REGISTRATION FEE**

**THIRD EDITION  
(2007)**

*Issued by:*

*Authority of Accountant General (C & R.Audit) Uttar Pradesh, Lucknow  
Branch Office - Allahabad*

**REVENUE AUDIT  
MANUAL**

***STAMP DUTY  
AND  
REGISTRATION FEE***



## PREFACE

*It gives me immense pleasure in presenting the third edition of the audit manual on Uttar Pradesh Stamp Duty and Registration Fee. Since 2000, when the second edition of this manual was brought out, several changes in the relevant Acts and Rules have taken place, which have been incorporated in the third edition so as to make it up to date.*

*This manual has been prepared for guidance of the officers and staff auditing Stamp Duty and Registration Fee receipts and refunds. In this manual, the relevant provisions of the Law and the procedure for assessment and collection of Stamp and Registration Taxes / fees have been set out. However, in course of audit, reference has to be made to the Act or the Rules framed thereunder. Such a reference should be to the sections and rules of the various Acts and Rules framed thereunder and not to the paragraphs of this Manual.*

*The material contained in this manual may require modifications in light of further experience gained in course of field audit and subsequent orders and instructions issued by the State Government from time to time. The receipt Audit Wing (State) II will be responsible for keeping the manual up to date.*

*The manual should be treated as a guide only and the audit checks indicated should not be taken as exhaustive. Errors or omissions in the manual may be brought to the notice of the Accountant General (C & R. Audit), Uttar Pradesh Lucknow, Branch Office Allahabad. Suggestions for further improvement of this manual are also welcome.*

*Finally, I take this opportunity to express my sincere thanks to Sri Ram Shiromani, Senior Audit Officer and Sri Allah Raham Assistant Audit Officer (AAO) in my office, for their earnest effort in collecting all the background resource material and for all their valuable contribution in updating this manual.*

**(BIRENDRA KUMAR)**

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## **CHAPTER - 1**

### **LEGISLATIVE BACKGROUND, ORGNISATIONAL SETUP**

#### **Legislative Background**

**1.1** Registration of a document with a Registering authority involves levy of Stamp duty and Registration fee. These are levied by the State Government by virtue of the powers given to the State Legislature by entries 63 and 66 of List - II of The Seventh Schedule to the Constitution of India. Stamp duties other than duties or fees collected by means of judicial stamp, but including rates of Stamp duty is a subject included in the concurrent list of the Seventh Schedule to the Constitution (entry 44 of List- III). As such, there are both the Union and State Legislations. The Union Legislations as amended in their application to Uttar Pradesh (U.P.) have been adopted by the State Government.

The levy of Stamp Duty and Registration fee in U.P. is based on and regulated by the following Acts and Rules :

- (a) The Indin Stamp Act, 1899
- (b) The United Provinces Stamp Rules, 1942
- (c) The Indian Registration Act, 1908
- (d) The Registration Manual for Uttar Pradesh
- (e) The U.P. Stamps (Valuation of Property) Rules, 1997

#### **Organisational Setup**

**1.2** The Inspector General (I.G.) of Registration is the Organisational Head of the Registration Department. He is the Joint Secretary, Board of Revenue, Uttar Pradesh, as well as Commissioner of Stamps, Uttar Pradesh. The Additional District Magistrates (Finance and Revenue) have been designated as District Registrars (DRs) as well as District Stamp Officer (DSOs) and they exercise the power of the Collector of Stamps. Besides District Registrar, there are sub-registrars in each Registration Sub-District, i.e. Tehsil. The I.G. of Registration is assisted by Assistant Inspectors General (A.I.G.) / Deputy Inspector General (D.I.G.) of Registration posted in each district. It is the duty of each A.I.G. / D.I.G. to inspect periodically and fully report upon every office of Sub-Registrar within his circle.

The Collector and other officers designated by the State Government under Section 2 (9) of the Act as Collector of Stamp, decide on cases of deficient stamp duty when referred to them by the Sub-Registrars for determination of actual market value of the subject matter of the instruments and proper duty payable thereon.

1.3 The provisions of the Indian Stamp Act, 1899, United Provinces Stamp Rules, 1942 and Uttar Pradesh Stamp (Valuation of Property) Rules, 1997, have been set forth in chapters 2 to 8 and those of Indian Registration Act, 1908 and the Registration Manual of Uttar Pradesh in chapters 9 to 13 of this Manual.



## CHAPTER - 2

# GENERAL RULES FOR INTERPRETATION OF STAMP LAW AND SOME DEFINITIONS

### Introduction

**2.1** The Indian Stamp Act, 1899 is fiscal enactment and its provisions must be construed as having in view the protection of revenue. In case of any reasonable doubt, construction most beneficial to the subject has to be adopted. The construction of statute, however, is not to be influenced by extraneous constructions such as those of equity or hardship to any one.

The object of this Stamp Act is three fold, viz. :

- To raise the revenue by taxing instruments.
- To penalise by rendering an unduly stamped instrument to be inadmissible in evidence.
- To provide for penalty against evasion of Stamp duty.

### **2.2 General Principles governing Levy of Stamp Duty**

- (1) The basic principle of the Indian Stamp Act is that it levies the duty on the instruments and not on the transactions covered by the instruments. That is, levy of stamp duty is on the instruments recording the transaction and not on the transactions themselves.
- (2) The Stamp duty on an instruments depends on the real nature or substance of the transactions recorded in the instruments and not on any title or description or nomenclature given by the parties who execute the instruments. It is only the actual character of the transactions and the true nature of the right created by the instruments that are decisive in such matters. It is however, open to parties to select and adopt a particular form of transaction so as to attract less duty.
- (3) The third principle is that the sufficiency of Stamp duty leviable on a document must be determined by looking at the document and what is stated therein and not on any other evidence. The valuation for the purchase of Stamp duty is also to be based on the value on the date the instrument is executed and not with reference to subsequent changes.
- (4) Stamp duty chargeable on an instrument should be determined with reference to law in force on the date of execution of the instrument but

the levy of penalty is to be determined with reference to the law in force at the time of the presentation of the document in evidence.

- (5) Schedules specifying the rates of Stamp duty form part of the statute and must be read together with it for purposes of construction. If there is any inconsistency between the Schedule and the Stamp Act, the latter shall prevail.

## **Definitions**

- 2.3 Definitions of some of the important terms used in this Manual and as given in the Indian Stamp Act, 1899, as amended to its application in Uttar Pradesh are given below :

### **Bond**

- (a) Any instrument attested by a witness and not payable to order or bearer, whereby a person obliges himself to pay money to another, and
- (b) Any instruments so attested, whereby a person obliges himself to deliver grain or other agricultural produce to another.

*[Section 2 (5) of Indian Stamp Act, 1899]*

### **Collector**

- (a) means, within the limits of the town of Calcutta, Madras and Bombay, the Collector of Calcutta, Madras and Bombay, respectively and without these limits, the Collector of a district, and
- (b) includes a Deputy Commissioner and any officer whom the State Government may, by notification in the official Gazette, appoint as Collector for the purpose of Stamp Act.

*[Section 2 (9) ibid]*

### **Conveyance**

Conveyance includes a conveyance on sale and every instrument by which property, whether movable or immovable, is transferred between living persons and which is not otherwise specially provided for by Schedule - I, Schedule I -A or Schedule I -B, as the case may be.



### *Explanation*

An instrument whereby a co-owner of a property having defined share therein, transfers such share or part thereof to another co-owner of the property, is for the purpose of this clause an instrument by which property is transferred.

*[Section 2 (10)]*

The Indian Stamp (Uttar Pradesh Second amendment) Act, 2001 Dated Lucknow, November 15, 2001

In section 2 of Indian Stamp Act, 1899 herein after referred to as the principal Act, for sub-section (14) following sub-section shall be substituted namely -

### **Instrument**

'Instrument' include every document and record created or maintained in or by an electronic storage and retrieval device or media by which any right of liability is purport to be created, transferred, limited, extended, extinguished or recorded.

*[Section 2 (14) ]*

(b) after sub-section (14) the following sub-section shall be inserted namely:-

(14-A) "Instrument of gift"

'Instrument of gift' includes an instrument whether by way of declaration or otherwise, for making or accepting an oral gift.

*[Section 2 (14-A)]*

### **Instrument of Partition**

Instrument of partition means any instrument where by a co-owner of any property divides or agrees to divide such property into disinct shares and also includes :

- (i) a final order for effecting a partition passed by any Revenue authority or any Civil Court,
- (ii) an award by an arbitrator directing a partition, and
- (iii) when any partition is effected without executing any such instrument, any

instrument or instruments signed by the co-owners and recording, whether by way of declaration of such partition or otherwise, the terms of such partition amongst the co-owner.

[Section 2 (15)]

### **Lease**

Lease means a lease of immovable property and also includes :

- (a) a patta ;
- (b) a kabuliyat or other undertaking in writing, not being a counterpart of a lease, to cultivate, occupy or pay or deliver rent for immovable property ;
- (c) any instrument by which tolls of any description are let ;
- (d) any writing on an application for lease intended to signify that the application is granted ;
- (e) any instrument by which mining lease is granted in respect of minor minerals as defined in clause (c) of Section 3 of Mines and Minerals (Regulation and Development) Act, 1957.

[Section 2 (16)]

### **Note**

(1) The following are the essentials of a lease :

- (i) There must be an immovable property.
- (ii) The premises must be transferred to other person.
- (iii) The right must be that of enjoyment of premises which includes the right to possess the property.
- (iv) The tenant must hold an interest in the property.
- (v) The transfer can be made for a certain period express or implied or in perpetuity
- (vi) Such transfer of right must be for consideration.
- (vii) There must be competent parties i.e. lessor and lessee. It must be executed by both lessor and lessee because it is a bilateral transaction.

(2) **Lease and licence** : When one person grants to another, or to a definite number of other persons, a right to do, or continue to do, in or upon the immovable property of the grantor, something which would in the absence of such right, be unlawful, and such right does not amount to an easement or an interest in the



property, the right is called a 'Licence'. It is thus clear that in a licence, no interest in immovable property is transferred to a licensee, while in a lease sale, an exclusive occupation is given to the grantee so as to amount to a transfer of an interest in immovable property to the grantee.

[Section 2 (16)]

### **Mortgage deed**

"Mortgage deed" includes every instrument where by, for the purpose of securing money advanced, or to be advanced by way of loan, or an existing or future debt or the performance of an engagement, one person transfers, or creates to or in favour of another, a right over or in respect of specified property.

[Section 2 (17)]

### **Power of Attorney**

"Power of attorney" includes any instrument (not chargeable with a fee under the law relating to court fees for the time being in force) empowering a specific person to act for and in the name of the person executing it.

[Section 2 (21)]

### **Settlement**

"Settlement" means any non-testamentary disposition in writing of movable or immovable property made :

- (a) in consideration of marriage ;
- (b) for the purpose of distributing property of the settler among his family or those for whom he desires to provide, or for the purpose of providing for some person dependent on him, or
- (c) for any religious or charitable purpose and includes an agreement in writing to make such a disposition and where any such disposition had not been made in writing, any instrument, recording, whether by way of declaration of trust or otherwise, the terms of any such disposition.

**Note :** In order to make the deed settlement, the property comprised in the deed must belong to the settler alone lest it should be an instrument of partition.

[Section 2 (24)]

## **Release**

A release of right or of a claim can only be in favour of a person who has a pre-existing right or claim and by reason of the release, the latter's right or claim is enlarged or is made fuller in its content. The essentials of a release deed are as follows :

- (a) It does not pass a right to another but gives up the right or claim of the person executing it.
- (b) It must be in writing.
- (c) It must expressly state the right or claim given up.
- (d) Rights or claim given up must be pre-existing and certain.
- (e) It must not tantamount to partition, gift or transfer by conveyance.

## **Notes**

### **1. "Trust and Release"**

A transfer by a trust in favour of a beneficiary is not release, but a trust as there is no claim to be renounced.

### **2. "Partition and Release"**

A partition deed by which co-owners divide property in distinct shares does not become a release. The partition is an incident of division. It is bilateral act whereas a release is a unilateral act. The partition binds all whose have joint interest in the property sought to be partitioned but a release deed binds the executant alone.

### **3. "Conveyance and Release"**

The essential difference between a conveyance and a release is that in case of release there is no transfer of an interest or right to another, while in case of conveyance there is a transfer of interest or right to another who had no pre-existing right in it to any extent. A release of a right or of a claim can only be in favour of a person who had a pre-existing right or claim and by reason of the release the latter's right or claim is enlarged or is made fuller in its content.

### **4. "Licence and Lease"**

Enjoyment of certain right over the property of other, is termed as licence while enjoyment of property itself is a lease. Thus in a licence, no interest in immovable property is transferred to a licensee, while in a lease exclusive occupation is given to



the grantee, so as to amount to a transfer of an interest in immovable property to the grantee.

### **5. Mortgage and Security Bond**

Where the security provided is for payment of money only, the instrument will be security bond, while if the undertaking is supported by creation of a mortgage or charge over specified property, it will be a mortgage deed.

### **6. Hypothecation and Pledge**

Both of these create a security in the goods hypothecated or pledged for the repayment of loan. The ownership in goods remains with the person hypothecating or pledging the goods. While in a pledge, the possession of the goods pledged must pass on to the Pawnee, no such possession passes on to the creditor in case of hypothecation.

### **7. Agreement and Bond**

In case of breach in agreement the quantum of damages has to be fixed by the Court. While in the case of breach of bond, the party to the instrument who had obliged to pay money to the other, is liable to pay the sum stipulated in the instrument itself.

## CHAPTER - 3

### INSTRUMENTS CHARGEABLE WITH STAMP DUTY

#### Rates of Stamp Duty

**3.1** All instruments enumerated in Schedule - I, I-A and I-B of the Indian Stamp Act, 1899, whether executed out of India or in Uttar Pradesh or out of Uttar Pradesh and relates to any property situated or to any matter or thing done or to be done in India or in Uttar Pradesh and received in India or in Uttar Pradesh, are chargeable with the duty of amount indicated in those schedules, subject to the exemptions mentioned therein.

*[Section 3 of Stamp Act]*

#### Document executed outside Uttar Pradesh

**3.2** The duty in respect of the instruments mentioned in Schedules I and I-A is uniform throughout India, as they constitute the subject matter of Union Legislations, but the duty in respect of instruments mentioned in Schedule I-B differs from State to State as they are in the State list under the Constitution. As such, if a document mentioned in Schedule I-B executed outside the State of Uttar Pradesh and is received in Uttar Pradesh for being acted upon, it requires the duty prescribed for this State. For instance, an adoption deed executed on a stamp of Rs. 35 in the State of Bihar, when received in Uttar Pradesh will require an additional duty of Rs. 15, as the duty in this State on such deeds is Rs. 50.

*[Section 3 (b.b.) of Stamp Act]*

#### Several instruments used in a single transaction

**3.3** In case of any sale, mortgage or settlement, where several instruments are employed for completing the transaction the principal instrument only is chargeable with the Stamp duty prescribed therefor in schedule I-B and each is chargeable with a duty of Rs. 5 instead of the duty (if any) prescribed for it in that schedule.

*[Section 4 of Stamp Act]*

#### Highest duty on Principal Instrument

**3.4** However, the duty chargeable on the instrument, determined as the principal instrument by the party, shall be the highest duty, which is chargeable in respect of the said instrument employed.



### **Example**

*Two brothers having come to an agreement as to the settlement of their joint property, embodied the agreement in a deed which was duly stamped according to the value of the property indicated therein. Subsequently the parties to the deed executed a second deed of settlement which modified the provisions of the first in certain respect, but dealt with no property which was not covered by that document. Both deeds were contingent on the happening of events, which at the time of the second deed were still future events. It was held that the first deed was liable to duty as a settlement and the second under this Section.*

*[Commentary No. 5]*

### **Instruments relating to several distinct matters**

**3.5** Any instrument comprising or relating to several distinct matters is chargeable with the aggregate amount of duties with which separate instruments, each comprising or relating to one of such matters, are chargeable under the Stamp Act.

*[Section 5 of Stamp Act]*

**3.6** Section 5 provides for determination of stamp duty on a multifarious instruments or an instrument relating to several distinct transactions.

*[Commentary 1 & 2, below Section 5 of Stamp Act]*

### **Example**

*A bond was executed by sixteen persons each of whom borrowed a certain quantity of rice. They did not bind themselves to repay the debt jointly and severally, but each agreed thereby to repay the amount written against his name separately. The instrument comprised sixteen distinct contracts of loan and required the aggregate amount of duties, which would have been payable if sixteen separate bonds were executed.*

*[Commentary No. 5]*

### **Instruments within several descriptions**

**3.7** An instruments so framed as to come within two or more descriptions in Schedule - I, I - A or I-B and the duties chargeable thereunder are different, is chargeable only with the highest of such duties.

*[Section 6 of Stamp Act]*

## Example

*In an instrument executed by a lessee, he agreed to take a lease of the property, make repairs, pay a certain rent and not to quit the premises for a certain period. The deed was a lease as well as an agreement and under the above provisions, the higher duty either as lease or agreement is chargeable.*

## Stamp Duty on Registration out side U.P.

3.8 If for completing a transaction of sale, mortgage or settlement, several instruments have been employed and instead of the principal or the original instrument, a supplementary instruments, counterpart, duplicate or copy is received in U.P., the difference between the enhanced duty as payable in Uttar Pradesh and that already paid in respect of the principal or original instrument, shall be realised before any of the aforesaid instruments can be admitted in evidence.

*[Section 6-A of Stamp Act, 1899]*



## **CHAPTER - 4**

### **POWER TO REDUCE, REMIT OR COMPOUND DUTIES AND ITS PAYMENT**

#### **4.1 Notification / Order**

No. K.N. 5-3965/11-2005-500 (66) / 2004, Lucknow dated December 2, 2005

In exercise of powers under clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (Act No. 2 of 1899) as amended from time to time in its application to Uttar Pradesh, The Governor is pleased to remit from the date of its publication of this notification in the Gazette upto 31 of March 2009, the stamp duty chargeable on instruments of (a) lease under article 35 (b) conversion of leasehold right into free hold rights chargeable as conveyance of plots of land under clause (H) of Article 23 of Schedule 1-B of the said Act, executed under the centrally sponsored scheme of Integrated Development of Small and Medium Town by an officer of a local body constituted under the Uttar Pradesh Municipal Corporation Act, 1959 (U.P. Act No. 2 of 1916) in favour of an allottee of above scheme.

*[Section 9 of Stamp Act]*

#### **4.2** In the above, the expression "the Government" means :

- (a) in relation to stamp duty in respect of bills of exchange, cheques, promissory notes, bills of lading, letters of credit, policies of insurance, transfer of share, debentures, proxies and receipts and in relation to any other stamp duty chargeable under the Stamp Act and falling within Entry 96 in the Union List in the Seventh Schedule to the Constitution, the Central Government ;
- (b) save as aforesaid, the State Government.

#### **Reduction and Remission**

**4.3** In exercise of the aforesaid powers the State Government have allowed reduction and remission in many cases which are listed Appendix C-II of U.P. Stamp Manual, Volume-II. Some of the cases in which exemption or reduction has been allowed by the Government, are given in Appendices to this manual.

*[Section 9 of Stamp Act]*

## **CHAPTER - 5**

### **PAYMENT OF DUTY**

#### **Duties payable in Non-Judicial Stamp**

**4.1** All duties with which any instruments are chargeable are paid by means of non-judicial stamp. Under Rule 6 of Uttar Pradesh Stamp Rules, 1942, the instruments should be written on impressed stamp of chargeable amount. The cases in which duty is paid on instruments otherwise than by stamp are as follows :

#### **Commnetary 2, below Section 10, Volume - I of Stamp Manual**

- (i) When instruments are brought to the Collector under Section 31 of the Stamp Act for adjudication of duty, or under Section 41 of the Stamp Act for voluntary payment of duty ;

#### **Cases involving Cash Payment**

- (ii) When excess duty and penalty are levied on the impounded documents.

In the above cases the stamp duty is paid in cash, the payment is indicated by the endorsment of the Collector on the instruments.

*[Section 10]*

#### **5.2 Payment of Duty through Treasury Challan**

1. Payment of duty is not to be normally made in cash. If however, the Collector is satisfied that there is a temporary shortage of stamps in the district or that stamps of required denominations are not available, he may by a general or special order issued in this behalf, permit the duty to be paid in cash and authorise the officer-in-charge of the treasury or the sub-treasury, as the case may be, on production of a challan evidencing payment of duty in the Government treasury or sub-treasury to certify by endorsement on the instrument the amount of duty so paid in cash.
2. The order so issued, if it is general, shall specify the period for which it shall remain operative.
3. Upon issue of the order referred in sub-rule (1), the amount of duty in question shall be deposited under the Head "030- Stamp and Registration Fees-C-Stamp-Non-Judicial-Sale of Stamps" by filling in ordinary challan forms



in duplicate. One copy of the challan shall be retained in the treasury / sub-treasury or the State Bank Of India, as the case may be and the other shall be given to the depositor in token of receipt of the amount. The challan shall clearly show the nature, value and names of the parties to the instruments, in respect of which the amount is required to be deposited.

4. This depositor concerned shall then submit the unexecuted instrument together with his copy of treasury challan for the amount receipted by the Treasury Officer or the State Bank of India, as the case may be, to the officer-in-charge of the Treasury and the Sub-treasury, as the case may be, where the amount has been deposited.
5. The Treasury Officer shall, upon any instrument being presented to him before it is signed and accompanied with an application for the purpose, endorse thereon a certificate in the form given here under showing the amount of stamp duty paid in cash.

*"In pursuance of the order of the Collector No....., dated....., passed under section 10-A of the Stamp Act, it is certified that an amount of Rs..... (in words Rupees.....) has been paid in cash as stamp duty in respect of this instrument in the State Bank of India/Treasury/Sub-Treasury of..... by challan No....., dated....., a copy of which is annexed therewith".*

**Dated.....**

**Officer-in-charge  
Treasury / Sub-Treasury**

The challan referred in sub-rule (4) shall be retained by the Treasury Officer and cancelled so that it may not be used again.

6. In the register maintained in the treasury and the Collector's office for recording the transactions of stamps, a separate column under the heading "Stamp duty paid in cash" shall be inserted.

*[Section 10-A of Stamp Act, 1899 & Rule 3(AA) of U. P. Stamp Rules, 1942]*

**5.3** An endorsement made on instrument on the above pattern has the same effect, as if the duty of an amount equal to the amount stated in the endorsement has been paid, in respect of such instrument by means of stamps in accordance with the requirement of Section 10 of the Stamp Act.

## **Adhesive Stamps**

**5.4** The following instrument may be stamped with adhesive stamps :

- (a) Instrument chargeable with a duty not exceeding ten Paise, except parts of bills of exchange payable otherwise than on demand and drawn in sets.
- (b) Bills of exchange and promissory notes drawn or made out of India.
- (c) Entry as an advocate, vakil or attorney on the roll of High Court.
- (d) Notarial acts.
- (e) Transfers by endorsement of shares in any incorporate company or other body corporate.

*[Section 11 of Stamp Act, 1899]*

**5.5** Whoever affixes any adhesive stamp to any instrument chargeable with duty which has been executed by any person, when affixing such stamp should cancel the same so that it cannot be used again.

### **Cancellation of Adhesive Stamp**

**5.6** Any instrument bearing an adhesive stamp which has not been cancelled so that it cannot be used again, shall be deemed to be unstamped.

**5.7** The person required to cancel an adhesive stamp may cancel it by writing on or across the stamp his name or initials or the name or initials of his firm with the true date of his so writing or in any other effectual manner.

### **Penalty for non-cancellation of adhesive stamp**

**5.8** Any person who is required to cancel an adhesive stamp and fails to cancel such stamp in the manner detailed above, shall be punishable with fine which may extend to one hundred Rupees.

*[Section 63 of Stamp Act, 1899]*

### **Time of stamping instruments**

**5.9** All instruments chargeable with duty and executed out of India may be stamped before or at the time of execution.

*[Section 17 (1) of Stamp Act, 1899]*



## **Instrument executed out of India**

**5.10** Every instrument chargeable with duty executed out of India and not being a Bill of Exchange or a promissory note, may be stamped within three months after it has been first received in India.

*[Section 18 (1) of Stamp Act, 1899]*

## **Instrument executed outside U.P.**

**5.11** If an instrument is executed in any part of India outside Uttar Pradesh, and is received in Uttar Pradesh in terms of clause (bb) of the first proviso to Section 3, it is chargeable with the duty payable in Uttar Pradesh at that time. The difference in the duty already paid out of Uttar Pradesh and that payable in Uttar Pradesh is to be realised in respect of such instrument, and the difference in duty is to be made good.

*[Section 19-A of Stamp Act, 1899]*

*[Commentary I, below Section 19-A, Stamp Manual Volume - I]*

**5.12** For instance, a power of attorney authorising four persons to act jointly and severally in more than one transaction, executed in the state of Punjab on stamp papers of Rs. 10 will, on receipt in Uttar Pradesh, require a further stamp duty Rs. 10 to make the total duty to Rs. 20, payable on such a document in Uttar Pradesh.

## **Transfer of property in consideration of debt**

**5.13** Where any property is transferred to any person in consideration, wholly or in part of (i) any debt due to him or (ii) the future payment or transfer of any money or stock, such debt, money or stock is to be deemed the whole or part, as the case may be, to be the consideration for the purpose of levy of duty.

In the case of a sale of property, subject to mortgage or other encumbrance, any unpaid mortgage money or money charged, together with the interest, if any, due on the same, shall be deemed to be part of the consideration for the sale.

Where a property, subject to a mortgage, is transferred to the mortgagee, he shall be entitled to deduct from the duty payable on the transfer, the amount of duty paid already paid in respect of the mortgage.

### **Illustrations**

- (i) 'A' owes 'B' Rs. 1,000. 'A' sells a property to 'B', the consideration being Rs. 1,000. Stamp duty is payable on Rs. 1, 500.
- (ii) 'A' sells a property to 'B' for Rs. 500, which is subject to a mortgage to 'C' for Rs. 1, 000 and unpaid interest Rs. 200. Stamp duty is payable on Rs. 1, 700.
- (iii) 'A' mortgages a house of the value of Rs. 10,000 to 'B' for Rs. 5,000. 'B' afterwards buys the house from 'A'. Stamp Duty is payable on Rs. 10,000 less the amount of stamp duty already paid for the mortgage.

*[Section 24]*

### **Payment of Duties**

All the duties with which any instruments are chargeable are paid by means of non-judicial stamps.

In the cases of adjudication by the Collector under Section 31 or voluntary payment of duty under Section 41 of the Act, the payment of duty is made in cash.

*[Section 10 of Stamp Act]*

### **Payment through Treasury Challan**

If the Collector is satisfied that there is temporary shortage of stamps in the district, he may by a general or specific order, permit the duty to be paid in cash through treasury challan.

*[Section 10-A of Stamp Act]*

### **Time of Stamping Instruments**

All instruments chargeable with duty and executed by a any person in India, may be stamped before or at the time of execution.

*[Section 17 Stamp Act]*

### **Instruments executed outside the State**

If an instrument is executed in any part of India and outside a particular State, and received in that particular State in terms of Clause (bb) of the first Proviso to



Section 3, it is chargeable with the duty payable in the state at that time, The difference in the duty already paid out of State and that payable in the State is to be realised in respect of such instrument.

*[Section 19-A of Stamp Act]*

The State of Uttar Pradesh has withdrawn this provision with effect from 01-10-1994, declaring the instruments executed and registered outside Uttar Pradesh as illegal.

### **Transfer of Property in Consideration of Debt**

In the case of a sale of property, subject to mortgage or any other encumbrance, that charge or encumbrance shall be deemed to be part of the consideration for the sale.

*[Section 24 of Stamp Act]*

## CHAPTER - 6

### FACTS AFFECTING DUTY AND DETERMINATION OF MARKET VALUE

**Consideration and all other facts to be fully and truly set forth**

**6.1** The consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein.

If facts and circumstances affecting the chargeability of any instrument with duty is cancelled, penalty equal to a sum of stamp duty less charged on such instrument is to be leviable instead of interest payable thereon.

*[Section 27 of Stamp Act]*

**6.2** In the case of instruments relating to immovable property, chargeable with *ad valorem* duty on the value of property and not on the value set forth, the instrument shall fully and truly set forth the annual land revenue in the case of revenue paying land, the annual rental and gross assets, if any, in the case of other immovable property, the local rates, municipal or other taxes, if any, to which such property may be subject and any other particulars which may be necessary for determining the value of the property.

**Market value : Rules for determination of**

**6.3** In the case of an instrument, conveyance, exchange, gift, settlement, award or trust relating to immovable property, chargeable with an *ad valorem* duty on the market value of the property, the following particulars shall also be fully and truly given in the instrument, in addition to the market value of the property in compliance with sub-section (2) of Section 27 of Indian Stamp Act, 1899, as amended in its application to Uttar Pradesh.

(1) *In case of land*

(a) Included in the holding of a tenure-holder, as defined in the law relating to land tenure :

(i) the khasra number and area of each plot forming part of the subject matter of the instrument ;

(ii) whether irrigated or unirrigated : the source of irrigation.

(iii) if under cultivation, whether *do-fasli* or otherwise ;



- (iv) land revenue or rent (whether exempted or not) payable by such tenure holder ;
- (v) classification of soil, supported, in case of instruments exceeding Rs. 20,000 in value, by the certified copies of extracts from relevant revenue records issued in accordance with law ;
- (vi) location (whether lies in an urban area, semi-urban area or country side) ; and
- (vii) minimum value fixed by the collector of the district.

(b) **Being non-agricultural land :**

- (i) area of land in square metre ;
- (ii) minimum value fixed by the Collector of the district.

(2) ***In case of grove or garden***

- (a) the nature, size, number and age of trees ;
- (b) annual recorded land revenue, or where the grove is not assessed to any revenue or is exempted from it, the annual rent and / or premium if let out, otherwise, the annual average of income which has arisen from it during the three years immediately the date of the instrument ;
- (c) area covered by grove or garden ;
- (d) location (whether lies in urban area or semi-urban area or countryside).

(3) ***In case of building***

- (a) total covered area and open land, if any, in square metres ;
- (b) number of storeys and area of each storey in square metres ;
- (c) whether pucca or katcha construction ;
- (d) year of construction ;
- (e) actual annual rent ;
- (f) annual value assessed by any local body and amount of house tax payable thereon, if any ;
- (g) nature of building whether non commercial or commercial ;
- (i) in case the building is non-commercial, its minimum value of construction, as fixed by the Collector of the district,
- (ii) in case the building is commercial, its minimum monthly rent per

square metre of covered area, as fixed by the Collector of the district, and

- (h) location (whether lies in urban, semi urban or countryside).

*[Rule 3 of U.P. Stamp (valuation of Property Rules, 1997)]*

- 6.4**
- (a) The Collector of the District shall biennially, as far as possible in the month of August, fix the minimum value per acre / per square metre of land, the minimum value per square metre of construction of non-commercial building and the minimum monthly rent per square metre of commercial building, situated in different parts of the district.
  - (b) The Collector of the district may, *suo motto* or on an application made to him in this behalf, on being satisfied about the incorrectness of the minimum value of land or of the construction of non-commercial building or the minimum rent of a commercial building fixed by him, under sub-rule (1), for reason recorded in writing revise the same within a period of two years from the date of fixation of minimum value or rent, as the case may be ;
  - (c) The Collector of the district shall after fixing the minimum value under sub-rule (1), send a statement in three parts to the Registrar. The first part of such statement shall contain the division of the district under his jurisdiction into urban area, semi-urban areas and the countryside. The second part shall specify the minimum value of land situated in different parts of the sub-district. The third part shall contain, in the case of non-commercial building, the minimum value of construction and in the case of commercial building, the minimum rent fixed under sub-rule (1).
  - (d) The Registrar shall supply copies of statement mentioned in sub-rule (3) to the Sub-Registrars under his control and shall also forward a copy of the same to the Inspector General of Registration, Uttar Pradesh.
  - (e) Every Registering Officer shall cause a copy of the above to be fixed on the notice board outside the registering offices.

*[Rule 4 of U.P. Stamp (Valuation of Property) Rules, 1997]*

**6.5** For the purpose of payment of Stamp Duty, the minimum value of immovable property forming the subject of an instrument shall be deemed to be such as may be



arrived at, as follows :

|       |                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                             |
|-------|-------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (a)   | In case of Land                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                             |
|       | Wheteher agriculture/non-agricultural                                                                                                           | Area of land multiplied by minimum value fixed by Collector of the district under Rule - 4                                                                                                                                                                                                                                                  |
| (b)   | In case of Grove or Garden                                                                                                                      |                                                                                                                                                                                                                                                                                                                                             |
| (i)   | If assessed to revenue                                                                                                                          | Minimum value of the land as worked out in the manner laid down in clause (a) plus the value of the trees standing thereon, worked out on the basis of the average price of the trees of the same nature, size and age prevailing in the locality on the date of instrument                                                                 |
| (ii)  | If not assessed to revenue, or is exempted from it, or rented                                                                                   | Twenty times the annual rent plus premium if any , plus the value of trees standing thereon, determined in accordance with sub-clause (i)                                                                                                                                                                                                   |
| (iii) | If not assessed to revenue, or is exempted from it and profit has arisen during three years immediately preceding the date of instrument        | Twenty times the average annual profit plus the value of the trees standing thereon determined in accordance with sub-clause (i)                                                                                                                                                                                                            |
| (iv)  | If not assessed to revenue, or is exempted from it and no profit has arisen during three years immediately preceding the date of the instrument | Twenty times the assumed annual profit plus the value of the tree standing thereon determined in accordance with sub-clause (i)                                                                                                                                                                                                             |
| (c)   | In case of Building                                                                                                                             |                                                                                                                                                                                                                                                                                                                                             |
| (i)   | Non-commercial building                                                                                                                         | Minimum value of land whether covered by the constructon or not, which is subject matter of instrument, as worked out under clause (a) plus the value of construction of building, arrived at by multiplying the construction area of each floor of the building by the minimum value fixed by the Collector of the district under Rule - 4 |
| (ii)  | Commercial Building                                                                                                                             | Minimum value of land whether covered by the construction or not which is subject                                                                                                                                                                                                                                                           |



|  |  |                                                                                                                                                                                                                                                                                         |
|--|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |  | <p>matter of instrument as worked out under clause (a) plus three hundred times the minimum monthly rent of the building, arrived at by multiplying the construction area of each floor of the building with the minimum rent fixed by the Collector of the district under Rule - 4</p> |
|--|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

[Rule 5 of U.P. Stamp (Valuation of Property) Rules 1997]

6.6 The Collector may also, *suo motto*, or on a reference from any Court or from the Inspector General of Stamps, Uttar Pradesh or any officer of the Stamp Department of the Board or Revenue within *four year* from the date of registration of any instrument mentioned in Rule 340, call for and examine the instrument for the purpose of satisfying himself as to the correctness of the market value of the property forming the subject matter thereof and shall follow the same procedure as laid down in Rules 347, 349, 550 and 351, and after taking such action as may be necessary, return the instrument to the authority from which it was received.

[Rule 352 of U.P. Stamp Rules, 1942]

6.7 The power exercisable by the Collector under these Rules shall be subject to the superintendence, division and control of the Chief Controlling Revenue Authority.

#### **Adjudication as to stamps**

6.8 The Collector which includes a Deputy Commissioner and any Officer whom the State Government may by notification appoint, is the proper authority in the district to whom any instrument whether executed or not and whether previously stamped or not, is brought to have the opinion of that officer as to the duty with which it is chargeable. This gives an opportunity to those who are in doubt about the correct stamp duty payable on a deed. Such person can approach the Collector for determination of proper duty. The Collector ordinarily determines the duty but in case of doubt, he refers the case to the Board of Revenue for opinion. The adjudication of the Collector is rendered effective only when he endorses a certificate to that effect. The certificate endorsed by the Collector is final and cannot be revised by the Board of Revenue or the High Court.

[Section 31 of Stamp Act]



## **CHAPTER - 7**

### **ADDITIONAL STAMP DUTY**

#### **Additional Stamp Duty**

**7.1** Under the provisions of Section 128 of U.P. Municipality Act 1916, Section 67-H of U.P. Town Improvement Act 1919, Section 62 of U.P. Avas Evam Vikas Parishad Adhiniyam 1965 and Section 39 of U.P. Urban Planning and Development Act 1973, the duty imposed by the Indian Stamp Act 1899, on any deed of transfer of immovable property shall, in the case of immovable property situated within the area in which these Acts are in force, be increased by two percent on the amount of value of the consideration with reference to which the duty is calculated under the said Act.

#### **Additional Stamp Duty on Mortgage Deeds**

**7.2** This duty is also leviable on simple and mortgage deed with possession on the amount secured by the instrument.

#### **Areas for Additional Stamp Duty**

**7.3** The areas where the provisions of these Acts are in force have been notified by the Government from time to time for the purpose.

**7.4** The stamp duty under these provisions is payable in the form of non-judicial stamp along with the normal stamp duty.

## **CHAPTER - 8**

### **RECOVERY OF DUTIES AND PENALTIES AND REFUND THEREOF**

#### **Recovery of Duties and Penalties**

**8.1** All duties, penalties and other sums required to be paid may be recovered by the Collector, by distress and sale of the movable property of the person from whom these amounts are due, or by any other process for the time being in force for recovery of arrears of land revenue. Proceedings for the recovery can be taken only against the person who is under law liable to pay the duty.

*[Section 48 of Stamp Act]*

#### **Refund of Stamp Duty**

**8.2** Where in the opinion of the Chief Controlling Revenue Authority, Stamp duty in excess of that which is legally chargeable has been charged and paid under Section 35 or 40 of Stamp Act, such authority may, upon application in writing made within three months of the order conveyed or served on the party concerned, refund the excess.

*[Section 45 (2) of Stamp Act]*

#### **Refund of value of stamp on debenture**

**8.3** When any duly stamped debenture is renewed by the issue of a new debenture in the same terms, the Collector, may, upon application made within one month, repay to the person issuing such debenture, the value of the stamp on the original or on the new debenture, whichever shall be less provided that the original debenture is produced before the Collector and cancelled by him.

*[Section 55 of Stamp Act]*

#### **Refund of Penalty**

**8.4** When a copy of an instrument is sent to the collector under Section 38 (1), he may if he thinks fit, refund any portion of the penalty in excess of Rs. 5 which has been paid in respect of such instrument, even if the penalty has been lawfully levied.

*[Section 39 (1) of Stamp Act]*



**8.5** When any instrument had been impounded only because it has been written in contravention of Section 13 or 14 of the Stamp Act, the Collector is empowered to refund the whole penalty so paid or to remit the whole penalty.

*[Prviso to section 40 (1) (b) of stamp Act]*

**Uttar Pradesh Extraordinary Gazette 15 November 2001**

In Section 40 of the principal Act after sub-section (1), the following sub-section shall be inserted namely :

**(1-A)** The Collector shall also realise, along with the amount of deficient stamp duty or penalty required to be paid under clause (b) of sub-section (1), the payment of a simple interest at the rate of one and half percent per mensem on the amount of deficit stamp duty calculated from the date of the execution of the instrument till the date of actual payment.

Provided that the amount of interest under this sub-section shall be recalculated if amount of deficit stamp duty is varried on appeal or revision or by any order of a Competent Court or authority.

**(1-B)** The amount of interest payable unde sub-section (1-A) shall be added to the amount due and be also deemed for all purpose to be part of the amount required to be paid.

**(1-C)** Where realisation of the deficit stamp duty remained stayed by any order of any Court or authority and such order of stay is subsequent vacated, the interest refrered to in sub-section (1-A) shall be payable also for any period during which such order stay remained in operation.

**(1-D)** Any amount paid or deposited by or recovered from or refundable to a person under the provisions of the Act, shall first be adjusted towards deficit stamp duty or penalty outstanding against him and the excess if any, shall then be adjusted towards the interest, if any due from him.

**8.6** The power to refund the penalty may be exercised by the Collector *suo motto*, and an application by the party is not necessary for exercise of this power.

*[Section 39 of Stamp Manual, Volume- I]*

**8.7** Where any penalty is paid under Section 35 of 40 or the Stamp Act, the Chief Controlling Revenue Authority may, upon application in writing made within one year from the date of payment, refund such penalty wholly or in part.

*[Section 45 (1) of Stamp Act]*

## CHAPTER - 9 REGISTRATION OF DOCUMENTS

### Object of Registration of Documents

**9.1** The item "Registration of deeds and documents" appear as entry No. 6 in List - III of Seventh Schedule of the Constitution of India. In accordance with Article 246 (2), the Parliament and Legislature of the State have concurrent powers to make laws on the subject. The Indian Registration Act, 1908 a law passed by the Central Legislature and modified by both Central and State Legislature from time to time regulates the registration of deed and documents throughout India.

The **main object** of the law governing registration is not the raising of any substantial revenue like other taxation, statutes, but are as follows :

- ❖ To give scrutiny to the duty and right of persons purchasing the real property on receiving such property in gift or advancing money on the mortgage of it or taking it on lease or other limited assignments.
- ❖ To prevent individual being defrauded by giving or receiving in gift or lending money on mortgage or taking on lease any such property that may have been previously disposed of or pledged.
- ❖ To afford persons the means of obviating as far as may be practicable litigation respecting the authenticity of their wills or any written authority they may grant to their wives to adopt sons after their deaths.
- ❖ To enable individuals to provide against any injury to their rights on property by loss or destruction of deed relating to transactions of the nature of those above specified.

The Registration Act takes into account only the documents and not the transactions. The Act does not require that a transaction affecting immovable property should be carried out by a registered instrument. All that it enacts is that, when a document is employed to effectuate any of the transactions specified in Section 17 of the Indian Registration Act, 1908, such document must be registered.

### Compulsory Registration

**9.2** Registration of the following documents is compulsory :

- (a) Instrument of gift of immovable property ;



- (b) A non-testamentary instrument which purports or operates to create, declare, assign, limit or extinguish, whether vested or contingent of the value of one hundred Rupees and upwards, to or in immovable property ;
- (c) Non-testamentary instruments which acknowledge the receipt or payment of any consideration on account of the creation, declaration, assignment, limitation or extinction of any such right, title or interest ;
- (d) Leases of immovable property from year to year or for a term exceeding one year or reserving a yearly rent ;
- (e) Non-testamentary instrument transferring any decree or order of a court or any award when such decree or award purports or operates to create, declare, assign, limit or extinguish, whether in present or in future, any right, title or interest, whether vested or contingent, of the value of one hundred Rupees and upwards, to or in immovable property ; the State Government may, by order published in official gazette exempt from the operation of these provisions any lease executed in any district, or part of a district, the terms granted by which do not exceed five years and annual rent reserved by which do not exceed fifty Rupees.
- (f) Authorities to adopt a son not conferred by a will are also to be registered.

*[Section 17 of Indian Registration Act, 1908]*

### **Exemption from Registration**

**9.3** The provisions in Sub-paragraph (b) and (c) as stated do not apply in the following cases :

- (i) Any compositions deed ; or
- (ii) Any instrument relating to share in a Joint Stock Company, notwithstanding that the assets of such company consist in whole or in part of immovable ; or
- (iii) Any debenture issued by any such company and not creating, declaring, assigning, limiting or extinguishing any right, title or interest, to or immovable property except in so far as it entitles the holder to security afforded by a registered instrument whereby the company has mortgaged,

conveyed or otherwise transferred the whole or part of its immovable property or any interest therein to trustees upon trust for the benefit of the holder of such debentures ; or

- (iv) Any endorsement upon or transfer or any debenture issued by any such company ; or
- (v) Any document not itself creating, declaring, assigning, limiting or extinguishing any right, title or interest of the value of one hundred Rupees and upwards to or in immovable property, but merely creating a right to obtain another document which will, when executed, create, declare, assign, limit or extinguish any such right, title or interest ; or
- (vi) Any decree or order of a court except a decree or order expressed to be made on a compromise and comprising and comprising immovable property other than that which is the subject matter of the suit or proceeding ; or
- (vii) Any grant of immovable property by the Government ; or
- (viii) Any instrument of partition made by a Revenue officer ; or
- (ix) Any order granting a loan or instrument of collateral security granted under the Land Improvement Act, 1871 ; or the Land Improvement Loans Act, 1883 ; or
- (x) Any order granting a loan under the Agriculturists Loan Act, 1884 ; or instruments for securing the repayment of a loan made under that Act ; or
- (xi) Any order made under the Charitable Endowment Act, 1890, vesting any property in a Treasurer of Charitable Endowment or divesting any such Treasurer of any property ; or
- (xii) Any endorsement on a mortgage deed acknowledging the payment of the whole or any part of the mortgage money, and any other receipt for payment of money due under a mortgage when the receipt does not purport to extinguish the mortgage ; or
- (xiii) Any certificate or rate granted to the purchaser of any property sold by public auction by a Civil or Revenue Officer.

*[Section 17 of Indian Registratin Act, 1908]*



## Optional Registration

9.4 The registration of the following documents is optional :

- (a) Instruments (other than the instruments of gift and wills) which purport or operate to create, declare, assign limit or extinguish, whether in present or in future, any right, title or interest, whether vested or contingent of a value less than one hundred Rupees, to or in immovable property ;
- (b) Instruments acknowledging the receipt or payment of any consideration or account of the creation, declaration, assignment, limitation or extinction of any such right title or interest ;
- (c) Leases of immovable property for any term not exceeding one year, and leases exempted under Section 17 of the Indian Registration Act ;
- (d) Instruments transferring or assigning any decree or order of a court or any award when such decree or order or award purports or operates to create, declare, assign, limit or extinguish, whether in present or in future, any right, title or interest, whether vested or contingent, or a value less than one hundred Rupees, to or in immovable property ;
- (e) Instruments (other than wills) which purport or operate to create, declare, assign, limit or extinguish any right, title or interest to or in immovable property ;
- (f) Wills ; and
- (g) All other documents not required by Section 17 of the Indian Registration Act to be registered.

*[Section 18 of Indian Registration Act]*

## Effect of Non-Registration of Registrable Documents

9.5 No document, the registration of which is compulsory under Section 17 of the Indian Registration Act, 1908 or by any provisions of the Transfer of Property Act, 1882, to be registered shall,

- (a) affect any immovable property comprised therein ; or
- (b) confer any power to adopt, or
- (c) be received as evidence of any transaction affecting such property or conferring such power unless it has been registered.



However, an unregistered document affecting immovable property and required to be registered may be received as evidence of a contract in a suit for specific performance under Chapter - II of the Specific Relief Act, 1877, or as evidence of part performance of a contract for the purposes of Section 53-A of the Transfer of property Act, 1882, or as evidence of any collateral transaction not required to be effected by registered document.

*[Section 49 of Indian Registration Act]*

### **Document in language not commonly used in the district**

**9.6** When any document presented for registration is in a language which the registering officer does not understand, and which is not commonly used in the district, he shall refuse to register the document, unless it is accompanied by a true translation into a language commonly used in the district and also by a true copy.

*[Section 19 of Indian Registration Act]*

### **Time limit for presenting documents for Registration**

**9.7** No document other than a will shall be accepted for registration unless presented for that purpose to the proper officer within four months from the date of its execution, decreed, order, as the case may, be presented within four months from the date on which the decree or order was made or where it is appealable, within four months from the day on which it becomes final.

*[Section 23 of Indian Registration Act]*

### **Several Executants**

**9.8** Where there are several executants of a document at different times, such document may be presented for registration and re-registration within four months of each execution.

*[Section 24 of Indian Registration Act]*

### **Registration of time barred document**

**9.9** If owing to urgent necessity or unavoidable accident any document executed or copy of a decree or order made in India is not presented within the stipulated time, the document may be accepted for registration on receipt of premission from the Registrar and on payment of a fine not exceeding ten times the amount of the proper registration fee.

*[Section 25 of Indian Registration Act]*



## **Document executed out of India**

**9.10** When a document purporting to have been executed by all or any of the parties out of India, is not presented for registration till after the expiration of four months the Registration Officer, if satisfied ;

- (a) that the instruments was so executed ; and
- (b) that it has been presented for registration within four months after arrival in India may, on payment of the proper registration fee accept such document for registration.

*[Section 26 of Indian Registration Act]*

**9.11** A "Will" may, at any time be presented for registration or deposited with the Registrar.

*[Section 27 of Indian Registration Act]*

## **Place of Registration**

**9.12** Every document, the registration of which is compulsory or optional in so far as such document affects immovable property, shall be presented for registration in the office of the Sub-Registrar within whose sub-district the whole or some portion of the property to which such document relates, is situated.

*[Section 28 of Indian Registration Act]*

## **Documents not affecting immovable property**

**9.13** Every document not being a document, which affects immovable property or a copy of a decree or order may be presented for registration either in the office of the Sub-Registrar in whose sub-district the document was executed or in the office of any other Sub-Registrar under the jurisdiction of U.P. Government.

- (i) Any Registrar may at his discretion receive and register any document which might be registered by any Sub-Registrar subordinate to him.
- (ii) The Registrar of a district including a Presidency town may receive and register any document without regard to the situation in any part of India, of the property to which the document relates.

*[Section 29 & 30 of Indian Registration Act]*



## **Registration at the Residence**

**9.14** In ordinary cases, the registration or deposit of documents shall be made only at the office of the Officer authorised to accept the same for registration or deposit. On special cause being shown, the registering officer may attend at the residence of any person desiring to present a document for registration or to deposit a will, accept them for the desired purpose.

*[Section 31 of Indian Registration Act]*

## **Property situated in several Sub-districts, Districts and States**

**9.15** Every Sub-Registrar on registering a non-testamentary document relating to immovable property not wholly situated in his own sub-district makes a memorandum thereof and of the endorsement and certificate (if any) thereon, and sends the same to every other Sub-Registrar subordinate to the same Registrar as himself, in whose sub-district any part of such property is situated and such Sub-Registrar files the memorandum in his Book No. 1.

*[Section 64 of Indian Registration Act]*

**9.16** Every Sub-Registrar on registering a non-testamentary document relating to immovable property situated in more than one district also forwards a copy thereof and of the endorsement and certificate (if any) thereon, together with a copy of the map or plan (if any) to the Registrar of every district in which any part of such property is situated, other than the district in which his own sub-district is situated.

*[Section 65 of Indian Registration Act]*

**9.17** The Registrar on receiving the same, files in his Book No. I, the copy of the document and the copy of the map or plan (if any) and forwards a memorandum of the document to each of the Sub-Registrar subordinate to him within whose sub-district any part of such property is situated, and every Sub-Registrar receiving such document files it in his Book No. I.

**9.18** On any document being registered by the Registrar of a district including a Presidency town, relating to immovable property situated in any part of India, a copy of such document and of the endorsement and certificate there on is forwarded to every Registrar within whose district any part of the property to which the instrument relates is situated. The Registrar on receiving such copy, forwards a memorandum of



such document to each Sub-Registrar in whose sub-district any part of the property is situated, who files it in his Book. No. I.

*[Section 67 and 66 (1) of Indian Registration Act]*

**9.19** The aforesaid provisions have no application where part of the property is situated outside India. They do not affect right of the party to have his document registered in India.

*[Section 64 f Indian Registration Act]*

## CHAPTER - 10 FEES AND FINES

### Registration Fees

**10.1** Section 78 of the Indian Registration Act, 1908, authorises the State Government to prescribe the fees payable :

- (a) for the registration of documents,
- (b) for searching the registers,
- (c) for making or granting copies of registers, entries or document before, on or after registration,
- (d) any extra or additional fees payable for every registration at the office of the Registrar,
- (e) for the issue of commissions,
- (f) for filing translations,
- (g) for attending at private residences,
- (h) for the safe custody and return of documents, and
- (i) for such other matters as appear to the State Government necessary to effect the purpose of the Indian Registration Act, 1908.

*[Section 78 of Indian Registration Act]*

**Note :** Government of Uttar Pradesh has prescribed Registration fees at the rate of 2 percent on the value of document, subject to maximum of Rs. 5, 000.

**10.2** The fees prescribed by the Uttar Pradesh Government under the above provisions are given in Appendices to this manual.

*[Rule D - 204 and Appendix - V of U.P. Registration Manual]*

### Delay in presenting a document for registration

**10.3 Fines :** If owing to urgent necessity or unavoidable accident, any document executed or copy of a decree or order made in India, is not presented for registration till after the expiration of time of four months of execution, the Registrar, in cases where the delay in presentation does not exceed four months, may levy a fine not exceeding ten times of the amount of the proper registration fee.

*[Section 25 of Indian Registration Act & Rule 294 of U.P. Registration Manual]*



## **Appearance before Registering Officer**

**10.4** No document is registered unless the persons executing such document or their representatives assign, or against authorised, appear before the registering officer within the time allowed for presentation under sections 23, 24 and 26 of the Indian Registration Act, 1908. If owing to urgent necessity or unavoidable accident all such persons do not so appear, the Registrar, in case where the delay in appearing does not exceed four months, may direct that on payment of a fine not exceeding ten times the amount of the proper registration fee, in addition to the fine, if any, payable under Section 25 of the Act, the document may be registered.

## **Remission of fines**

**10.5** Applications for remission of fines levied under sections 25 and 34 of the Indian Registration Act, 1908, is to be made in writing to the District Registrar, who shall forward them to the Inspector General of Registration with his own remarks. The Inspector General of Registration may at his discretion, remit whole or in part, the differences between any fine levied and the amount of the proper registration fee. The District Registrar may forward the application for remission of fine with a bill for refund, if necessary, in the prescribed form.

*[Rule 221 of Registration Manual & Section 70 of Indian Registration Act]*

**10.6** The amount so refunded shall be drawn by the District Registrar and paid to the person entitled to receive it on his furnishing a formal receipt.

## CHAPTER - 11 REALISATION AND DEPOSIT OF FEES

### Realisation of fee after acceptance of document

11.1 All fees for registration of documents are payable on presentation of the document but should not be realised until the document has been formally accepted for registration. All fees received are credited to the Government, whether the documents have been admitted for registration or not. Travelling allowance realised under the provision of Article - VII of the table of fees (see Appendices to this manual) is however, appropriated by the registering officer or Commissioner, as the case may be.

*[Rule 205 of U.P. Registration Manual]*

### Payment of Fee into Treasury or Sub-Treasury

11.2 The fees so realised are accounted for in the Register of fee. Where there is a treasury or sub-treasury at the same place as the registration office, the fee taken at the latter is paid into the treasury in time to admit of their being included in the treasury accounts for the day. All sums received subsequent to the closing of the treasury or sub-treasury accounts for the day are credited the next day along with the receipt up to the hour of closing of treasury or sub-treasury for the day, and so on. All sums realised or received on any day on which the treasury or sub-treasury is closed owing to holiday, are credited on the day on which the treasury or sub-treasury reopens.

*[Rule 208 of U.P. Registration Manual]*

### Remittance by Postal Money Order

11.3 Where there is no treasury or sub-treasury at the same place as the registration office, the collection shall be remitted monthly or at such intervals as the District Registrar directs to the treasury or sub-treasury of the district, by postal money order, in time, to admit of their being included in the accounts of the month then current. The acknowledgement of the treasury officer in due course is delivered to the sub-registrar by the post office and should be affixed to the counterfoil of the form in the money order book in support of payment. In these cases, the coupon takes place of the callan or invoice of cash remitted.

*[Rule 209 of U.P. Registration Manual]*



## Responsibility for loss to Government

**11.4** The Registering Officer will be held liable for any loss to the Government, which may arise from neglect on his part in registration of a document, the making of a search or the grant of copy a document.

*[Rule 358 U.P. Registration Manual]*

## **CHAPTER - 12**

### **REFUNDS OF FEES**

#### **Refusal of Registration**

**12.1** In the event of registration being refused, or not taking place for other reason, any fees which may have been levied will be refunded except fees for commissions, summons and attendances and travelling allowances, where such fees have been realised. Inspection or search fees may be refunded in cases where no inspection or search is made, but not where a partial inspection or search has been made.

*[Rule 220 of U.P. Registration Manual]*

#### **Refund of Excess Fees**

**12.2** Any registration fees charged by a registering officer in excess of what is actually chargeable under the Rules may be refunded at the discretion of the District Registrar, provided that the refund is claimed within 30 days and the District Registrar is satisfied that there has been clear overcharge.

#### **Application of Refund**

**12.3** Application for refund of fees will be made in writing to the District Registrar, who is empowered to pass orders thereon.

#### **12.4 Non-furnishing of copy of document**

- (i) If for any reason, a copy the fees for which have been paid, cannot be furnished to the applicant, he is entitled to a refund of the fee for preparation of the copy but not of the cost of court fee affixed to the application.
- (ii) If in any case, the sum paid by an applicant on account of a copy, exceeds the amount chargeable on account of such copy, the applicant is entitled to a refund of excess.
- (iii) The refund in these cases is obtained in the manner as in the cases enumerated in the previous paragraphs.

*[Rule 344 of Registration Manual, Volume - II]*



## CHAPTER - 13 REGISTERS AND RECORDS

### **Registers maintained in Registration Offices**

The following registers, as elaborated in the subsequent paragraphs, are to be maintained in the office of every District Registrar and Sub-Registrar :

#### **Register of Non-testamentary Documents relating to Immovable Property**

**13.1 Book No. 1 :** It is a register of non-testamentary documents relating to immovable property. In this book, all documents registered under Section 17 and 18 of the Registration Act, 1908, which relate to immovable property and are not wills, are entered. Full details of the property, Stamp Duty and Registration Fee paid, Sl. No. of deed etc. are also recorded therein. It is open to public inspection and copies of entries in it are given to all persons applying for them on payment of the prescribed fee.

*[Rule 228 of registration Manual & Section 51 of Registration Act]*

#### **Register for Documents in printed lithographed forms**

**13.2 Additional Book No. 1 -** It is a special volume of register Book- 1 in the form of file book with numbered leaflets. This register may be opened, with the sanction of the Inspector General of Registration, in any office where documents on printed or lithographed forms are presented for registration. The copy of each such document and endorsements required for entry in the register is made, by filling in the blanks in a spare copy of the printed or lithographed form and by copying the endorsement written on the original on the reverse of the last page of the copy of the form thus prepared, or on a separate sheet of paper when necessary. Each sheet of the copy thus made is then pasted on a separate numbered butt in the Additional Book No. 1 and the Registration Officer puts his signature, the date and the seal of the office, so that both signature and seal may be partly on each butt so used and partly on the sheet pasted thereon. All documents entered in the additional volume of Book No. 1 is numbered in the same series as document copied in the ordinary volume, as the Additional Book No. 1 is part and parcel of Book No. 1, a brief note, showing that the document is pasted bearing number so and so, has been pasted into the Additional Book No. 1. The butt the Additional Book No. 1, contains the particulars of value of stamp, serial number of entry, nature, value of transaction and amount of registration and other fees and fines levied.

*[Rule 235 of Registration Manual]*

## **Filing of copies and memoranda, maps and plans**

**13.3 File Book No. I** - This file book is meant for filing (pasting in) copies and memoranda received from other offices under sections 64, 65, 66, 67 and 89 of the Registration Act 1908, as well as the maps and plans presented with manuscript or typed documents and translations and copies of documents in foreign languages presented for registration. This file book is part and parcel of Book No. I and is maintained as a separate volume with a view to prevent injury to the binding and disturbance of paging, which would result if these documents were filled in Book No. I.

*[Rule 236 of Registration Manual]*

## **Reasons for refusal to register**

**13.4 Book No. II** - This book is meant for recording reasons for refusal to register. This book is open to public inspection, and copies of entries in it are given to all persons applying for them. In the event of applicants being persons executing the documents, registration of which has been refused, or their representatives or agents, the copy is given free of charge.

*[Rule 239 of Registration Manual & Section 51 of Indian Registration Act]*

## **Wills and Authorities to adopt**

**13.5 Book No. III** - This is the register in which wills and authorities to adopt are copied, after they have been accepted for registration. This book is not open to public inspection nor are its indexes but copies of entries in it are given on payment of the prescribed fees, to the persons executing the document to which such entries relate or to their agents, and after the death of the executants (but not before), to any person applying for such copies. The District Registrar must enter not only copies of the wills etc. required by himself but also copies of the wills, opened on the death of the testator or on the order of the court for the production of wills under deposit.

*[Rule 250, 252 of Registration Manual & Section 41, 45 and 46 of Indian Registration Act]*

## **Miscellaneous Register**

**13.6 Book No. IV** - This is the miscellaneous register, in which the document, which do not relate to immovable property are copied. It is not open to public inspection nor are its indexes. Copies of entries in it are given, on payment of the prescribed



fees, only to the parties executing or claiming under the document to which such entries relate, or to the agents or representatives of such persons.

*[Rule 254 (i) of Registration Manual, Volume - II]*

### **Register for Document on printed or lithographed form**

**13.7 Addition Book No. IV** - A special volume of register Book No. IV called Additional Book No. IV in the form of file book with numbered butts, are opened, with the sanction of the Inspector General of Registration, when documents on printed for registration. The procedure as laid down in respect of Additional Book No. I are also followed in respect of this book.

*[Rule 254 (2) of Registration Manual, Volume - II]*

**13.8 Book No. V** - This register is kept only in the office of District Registrar and is meant for recording transactions relating to the deposit and withdrawal of sealed wills.

*[Section 51 (b) of Registration Act &  
Rule 256 of Registration Manual Volume - II]*

### **Abstract of Power of Attorney**

**13.9 Book No. VI** - This register is meant for recording brief abstract of power of attorney authenticated under Section 33 (a) of the Registration Act, 1908. Full power of attorney authenticated is not copied out, but a brief memorandum is sufficient and the exact words of the governing portion of the power of attorney are to be copied in the prescribed column.

*[Rule 258 of Registration Manual, Volume - II]*

### **Register of Visits and commission**

**13.10 Book No. VII** - This is the register of visits and commission under section 31, 33 and 38 of the Indian Registration Act 1908, made by the registering officer.

*[Rule 260 of Registration Manual, Volume - II]*

## **Register of Thumb Impressions**

**13.11 Book No. VIII** - This is the register of thumb impressions of the executor of a document and witness thereto. If a thumb impression relates to a document registered in another office, a note to that effect is made in this register.

*[Rule 261 of Registration Manual, Volume - II]*

## **INDEXES**

### **Index of documents**

**13.12** In every registration office, indexes of all the documents copied or filed are maintained. The entries in them are made, so far as practicable, immediately after the registering officer has copied or filed a memorandum of the document to which it relates. These indexes are prepared on loose printed form. At the end of the year, all used sheets are bound up in proper alphabetical order.

*[Section 54 of Registration Act & Rule 265 of Registration Manual, Volume - II]*

**13.13** Four such indexes as detailed below are made in all the registration offices :

1. **Index No. I** - It contains the names and addresses of all persons executing and of all persons claiming under every document registered or memorandum filed in Book No. I.

*[Section 55 of Registration Act]*

2. **Index No. II** - It contains such particular mentioned in Section 21 of the Registration Act relating to every document registered or memorandum filed, in Book No. I. Entries, as a rule, are made under the name of the town or principal villages where the property affected is situated, the name of the Mohalla or hamlet in the case of a village.

*[Section 55 (3) of Registration Act & Rule 267 of Registration Manual, Volume - II]*

3. **Index No. III** - It contains the names of all person executing "will" and authority to adopt, registered in Book No. III, and of the executors and persons, respectively appointed thereunder, and of all person claiming under the same.

*[Section 55 (4) of Registration Act & Rule 268 of Registration Manual]*



**4. Index No. IV** - This contains the names and addresses of all persons executing and of all persons claiming under every document copied in Book No. IV or filed in additional Book No. IV.

## **SUBSIDIARY BOOKS**

### **Minute Book**

**13.14** Every Sub-Registrar is required to keep a minute book, which is intended primarily to contain the record of all suspension of ordinary procedure of acceptance for and admission to registration, for example :

- (i) When the document presented for registration has been impounded under the Stamp Act ;
- (ii) When the document is returned for presentation in proper office ;
- (iii) When the document is returned for correction or amendment ;
- (iv) When the document is put side, pending appearance of parties or witnesses.

*[Rule 280 of Registration Manual, Volume - II]*

### **Termination Record**

**13.15** A refusal to register is not a suspension but a final termination of the proceedings, and in such a case the record is made in Register No. II and not in the Minute Book.

*[Rule 283 of Registration Manual, Volume - II]*

### **Register of application for copies**

**13.16** Application for copies, which are received by the registering officer, are entered in this register. It contains complete information in respect of book number, document number of words copied and the fees charged for the copy.

*[Section 57 of Registration Act & Rule 332 of Registration Manual Volume - II]*

### **Registrar of Searches**

**13.17** An decree holder, for the purpose of ascertaining the particulars of the

property etc. can apply for the search of Books - I and II and Indexes - I and II, and on payment of the prescribed fee, the registering officer searches the said books and indexes for the preceding 12 years or 12 years preceding the mortgage or attachment as the case may be, and issue a certificate of the result in Form No. 29 within 12 days of receipt of the application. A bonafide decree holder is entitled to obtain a supplementary search certificate for a period shorter than 12 years, on payment of proportionate fees.

*[Rule 327 of Registration Manual, Volume - II]*

### **Register of Inspection**

**13.18** Application for inspection of Book Nos. I and II and of the indexes relating to Book No. I, by any person desirous of inspecting the same are recorded in the register of inspection (form No. 11). The foregoing books and indexes are open to inspection, on payment of prescribed fee, by any member of the public.

*[Section 57 of Registration Act &  
Rule 326 (a) of Registration Manual, Volume - II]*

### **Register of Unclaimed Documents**

**13.19** All documents which remain unclaimed in the office of the District Registrar or the Sub-Registrar, or are return undelivered by post after they have been registered or after registration has been refused, or after the expiry of one month from the date of registration or refusal or return by post, as the case may be, are entered in the register of unclaimed documents [Form No. 33]

*[Rule 195 (i), 196 (i) of Registration Manual, Volume - II]*

**13.20** If the last day of the month is day on which the office is closed, the documents are entered on the next day afterwards, on which the office reopens.

*[Rule 195, 196 of Registration Manual, Volume - II]*

### **Return of Unclaimed Documents**

**13.21** A document, which has been entered in register of unclaimed documents, is returned only on payment of a fee, at the rate prescribed by Article II of the table of fees.

*[Rule 195 (2), 196 (2) of Registration Manual]*



### **Safe Custody of Unclaimed Documents**

**13.22** If a documents is not claimed within three months from the date of registration or refusal or return by post as the may be, after the expiry to three months from that date, is posted by the Sub-Registrar so as to reach on the following Monday, to the District Registrar of the district for safe custody in his fire proof safe. These document are return to the claimant on payment of the fee prescribed in Article- XI of the table of fees.

*[Rule 193 (3) of Registration Manual Volume - II]*

### **Destruction of Unclaimed Documents**

**13.23** Documents other than "wills" remaining unclaimed in the office of the District Registrar for a period exceeding two year are destroyed under the supervision of the District Registrar.

*[Section 85 Registration Act &  
Rule 201 of Registration Manual, Volume - II]*

### **Fee Book**

**13.24** A fee book in form - 13 is maintained in all registration offices. This book is written up daily. The number and date of the treasury challan, through which the amount of fee was remitted to the Treasury, is noted against the total of the day. The monthly totals under each head of receipts such as registration, search, inspection, copy etc. and the monthly grand total of receipts are given for each month up to the date on which the treasury accounts close.

*[Rule 211 of Registration Manual, Volume - II]*

### **Receipt Books**

**13.25** When a documents is presented for registration , a receipt for such document is given by the registering officer to the person presenting the same. Receipt is also granted for each and every amount received by the registering officer. Each volume of receipt book (Form No. 8) contains one hundred blank printed forms.

*[Rule 212 of Registration Manual Volume - II] &  
[Section 52 of Indian Registration Act]*

## **Register of Impounded Documents**

**13.26** When on examination of any document presented to the registering officer for registration, discloses that the amount is not duly stamped, the prescribed fee is levied and the document is immediately impounded and forwarded to the Collector of the District. These documents are entered in the aforesaid register (Form No. 15).

*[Rule 291 of Registration Manual, Volume - II]*

## **Catalogue of Registers and Books**

**13.27** A catalogue is kept in every registration office. It is divided in two parts, the part - I contains all records that are permanently preserved in the central office of records and the Part - II contains records, which are destroyed after the expiry of the prescribed period of preservation. On the occasion of every permanent change in incumbency, the officer receiving charge compares his registers, books etc. with the above catalogue and certifies therein about the correctness.

*[Rule 179 of Registration Manual, Volume - II]*

## **Stock Book of Forms**

**13.28** A stock book of forms is maintained in every office. In this register, both the saleable and non-saleable forms, which are received from the Government press or District Registrar, are entered and a proper account thereof is kept. Application forms for copies, inspection and searches of saleable forms, which are sold by the registering officer to licensed deed writers and stamp vendors, for resale to the public.

*[Rule 166 and 329 of Registration Manual, Volume - II]*

## **Inspection by Commissioner of Stamp and Registration**

**13.29** Every office of the Sub-Registrar and District Registrar is inspected periodically by the Commissioner of Stamp and Registration. On completion of inspection of an office, the Commissioner records a brief note of inspection. The complete inspection report is submitted to the District Registrar who proceeds to deal with all matters requiring his orders etc. and forwards a copy thereof to the Sub-Registrar. This report is kept for future guidance of the office and perusal by the other inspecting authorities.

*[Rule 42 of Registration Manual, Volume - II]*



## CHAPTER - 14

### PROCEDURE FOR REGISTRATION

#### Scrutiny of Documents

**14.1** When a document is presented for registration the Registrar or Sub-Registrar examines the documents to see that they have been presented within the time allowed, the instruments have been properly stamped as required under the provisions of the Stamp Act, the value as set forth in the documents in respect of documents relating to transfer etc, of the immovable property, is the market value and that the executors of the documents where required, have submitted the certificate from the Income Tax authorities, as required under Section 230 - A of the Income Tax Act, 1961.

#### Collection of Fees

**14.2** The Registrar or the Sub-Registrar thereafter collects the registration fees according to the table of fees prescribed by the Government, which are based on the value of the property declared, and issues a proper receipt to the payee and records the amount received in the Cash Book.

#### Determination of Market Value

**14.3** In section 47-A of the principal Act, -

(a) For sub-section (1) the following sub-section shall be substituted namely :-

“(1) (a) If the market value of any property which is the subject of any instrument on which duty is chargeable on the market value of the property set forth in such instrument, is less than even the minimum value determined in accordance with the rules made under this Act, the registering officer appointed under the Registration Act, 1908 shall, notwithstanding anything contained in the said Act, immediately after presentation of such instrument and before accepting it for registration and taking any action under section 52 of the said Act, require the person liable to pay stamp duty under section 29, to pay the deficit stamp duty as computed on the basis of the minimum value determined in accordance with the said rules and return the instrument for presenting again in accordance with section 23 of the Registration Act, 1908.

(b) When the deficit stamp duty required to be paid under clause (a), is paid in respect of any instrument and the instrument is presented again for registration, the registering officer shall certify by endorsement thereon, that the deficit stamp duty has been paid in respect thereof and the name and the residence of the person paying them and register the same.

(c) Notwithstanding anything contained in any other provisions of this Act, the deficit stamp duty may be paid under clause (a) in the form of impressed stamps containing such declaration as may be prescribed.

(d) If any person does not make the payment of deficit stamp duty after receiving the order referred to in clause (a) and presents the instrument again for registration, the registering officer shall, before registering the instrument refer the same to the Collector, for determination of the market value of the property and the proper duty payable thereon”.

(b) in sub-section (3) the following explanation shall be inserted namely :-

“Explanaton :- The payment of deficit stamp duty by any person under any order of registering officer under sub-section (1) shall not prevent the Collector from initiating proceeding on any instrument under sub-section (1)”

(c) after sub-section (4) the following sub-section shall be inserted namely :-

(4-A) The Collector shall also require alongwith the deficit stamp duty or penalty required to be paid under clause (ii) of sub-section (4) the payment of a simple interest of at the rate of one and half percent per mensem on the amount of deficit stamp duty calculated from the date of the execution of the instrument till the date of actual payment.

Provided that the amount of interest under this sub-section shall be recalculated if the amount of deficit stamp duty is varied on appeal or revision by any order of a competent court or authority.

(4-B) The amount of interest payable under sub-section (4-A) shall be added to the amount due and be also deemed for all purpose to be part of the amount required to be paid.

(4-C) Where realisation of the deficit stamp duty remained stayed by any order of any court or authority and such order of stay is subsequently vacated, the interest referred to in sub-section (4-A) shall be payable also for any period during which such order of stay remained in operation.

(4-D) Any amount paid or deposited by or recovered from or refundable to a person under the provision of this Act, shall first be adjusted towards the deficit stamp duty or penalty outstanding against him and the excess, if any, shall be adjusted towards the interest, if any due from him.

*[Section 47 -A of Stamp Duty efective from 15-11-2001]*



## Examination and Valuation by Collector

**14.4** The Collector may, *suo motto*, or on a reference from the Inspector General of Stamps, U.P. within four years from the date of registration of any instrument of conveyance, exchange, gift, settlement, award or trust which have already been referred to him, call for and examine the instrument for the purpose of satisfying himself as to the correctness of the market value of the property which is subject of the instrument. If he has reasons to believe that the market value of such property had not been truly set forth in the instrument, he may determine the market value of such property and duty payable thereon. The difference, if any, in the amount of duty, shall be payable by the person liable to pay the duty.

## CHAPTER - 15

### MARRIAGE REGISTRATION

**15.1** Section 8 of the "Hindu Marriage Act, 1955" empowers the State Government to make rules for recording particular of Hindu Marriage if the parties so desire, in a register called "Hindu Marriage Register". By virtue of this power, the State Government has framed rules called "*Uttar Pradesh Hindu Marriage Registration Rules, 1973*". The important provisions of these Rules are as under :

#### **15.2 Registration of Marriage**

##### **Jurisdiction**

- (i) *Jurisdiction of Registrar and Sub-Registrar.* Every Sub-Registrar within the limits of his jurisdiction and every Registrar of the district within the district shall exercise the powers and perform the duties of Registrar of Hindu Marriage.

*[Rule 3 of U.P. Hindu Marriage Registration Rules, 1973]*

##### **Registration of Marriage**

- (ii) The parties to any marriage may, on payment of the prescribed fee, have the particulars relating to marriage entered in the Hindu Marriage Register, kept for the purpose in the office of the Registrar / Sub-Registrar.

*[Rule 3 ibid]*

##### **Application in duplicate**

- (iii) An application for registration of a marriage shall be made in duplicate to the Registrar, within whose jurisdiction the marriage is solemnised or within whose jurisdiction the husband permanently resides.

*[Rule 4 (2)]*

##### **Application to be made in triplicate in case husband permanently resides outside jurisdiction**

- (iv) If the application is made to the Registrar within whose territorial jurisdiction the marriage is solemnised, and the husband does not permanently reside within such jurisdiction, it shall be made in



triplicate and the third copy of the application shall be forwarded by the Registrar receiving the application to the Registrar, within whose jurisdiction the husband permanently resides, provided that an application for registration of marriage shall ordinarily be presented to a Sub-Registrar having jurisdiction, but the Registrar of the district may in his discretion also entertain any such application.

[Rule 2 (3)]

- (v) The application for registration of a marriage shall be accompanied by a certificate of a Gazetted Officer / Pradhan of a Gaon Sabha / Sarpanch of a Nyaya Panchayat or Pramukh of a Kshetra Samiti or the President of any other local body, as to the identity of the parties to the marriage and correctness of other particulars appearing in the application and may either be delivered personally to the Registrar concerned or sent by registered post.

#### **Marriage Order at Remitter's expense**

- (vi) Where the application is sent by registered post, the fee shall be remitted by money order at remitter's expense and the receipt issued by the post office shall be attached with the application.

#### **Marriage Register**

##### **15.3 Hindu Marriage Register :**

- (i) A Hindu Marriage Register shall be kept in the office of the Registrar of Hindu Marriages, in the form of a file book consisting of serially numbered butts.
- (ii) The Registrar shall certify under his signature, on the title page of every blank register, the number of pages actually contained in such register.
- (iii) At the close of every calendar year, the Registrar shall certify the number of applications registered during the year and wherever a register is completed, the Registrar shall also certify the number of applications registered in that *particular register*.
- (iv) The registers used by the Registrar shall be serially numbered.

[Rule 5]

## **Filing of Application**

**15.4** Each application duly made to the Registrar shall be filed by him in the Hindu Marriage Register by pasting it on the first blank butt available in the register.

*[Rule 9]*

## **Duplicate copies of applications**

**15.5** On or before the seventh day of each month, the Sub-Registrar shall send by registered post to the Registrar of the District, all duplicate copies of the applications received by him during the preceding month, along with a covering letter indicating therein the serial numbers of the duplicate copies of the applications sent therewith, and if no application was received in the previous month, then a letter indicating that no application was received.

*[Rule 8]*

## **Filing of Application by the Registrar**

**15.6** On receipt of the duplicate copies of the applications sent by Sub-Registrar, the Registrar of the district shall file or cause to be filed such duplicate copies by pasting them in registers maintained for that purpose by the Registrar.

## **15.7 Fees**

(i) The fee for entertaining an application for registration of marriage shall be :

- (a) Rs. 2, if the application for registration of a marriage is made within two months of the date of its solemnisation.
- (b) Rs. 4, if the application for registration of a marriage is made after two months of the date of its solemnisation and shall be paid either in cash or by money order, and
- (c) certified extract from the Hindu Marriage Register shall, on an application to the Registrar, be given on payment of a fee of Rs. 2.



## **Search Fee**

- (ii) for making a search, the fee shall be :
  - (a) if the entry relates to the current year : Re. 1;
  - (b) if the entry relates to the immediately previous year : Rs. 1.50 ;
  - (c) if the entry relates to the year before that : Rs. 2, with an addition of 50 Paise for each subsequent year.

## **Form for Receipt**

**15.8** A receipt from the receipt book in form No. 8 of Appendix - I of the Registration Manual, Part - II shall be issued for acknowledging receipt of the fees paid.

[Rule 11]

## **Cash Book**

**15.9** The Registrar shall maintain or cause to be maintained, a cash book in Form 'B' of the Schedule to the U.P. Hindu Marriage Registration Rules, 1973. All fees received under the Rules, shall be brought to account in the cash book every day and the Registrar shall sign the same in token of his verifying the correctness of the day's total collection of fees.

[Rule 21]

## **Blank Application Forms**

**15.10** Blank forms of application for registration shall be supplied by the Registrar free of charge, to the parties to a marriage.

[Rule 15]

## **Consignment of Records to Central Record Room**

**15.11** *Preservation of register and records :*

- (i) The Hindu Marriage Register and indices shall, after six year of their completion, be consigned to, and preserved permanently in the Central

Record Room at the headquarters of the registration district.

*[Rule 16]*

### **Destruction of Records**

- (ii) All other records and papers such as receipt books, cash books, applications for extracts from the register etc. shall be destroyed by the Registrar after the expiry of a period of six years.

*[Rule 16 (2)]*

### **Indexing of entries in the Marriage Register**

**15.12** All the entries in the Hindu Marriage Register shall be indexed and the indices shall be in two forms, namely, one in the name of the bridegroom and the other in the name of the bride and such indices shall be available for inspection to any person on payment of inspection fee of fifty Paise per year of record.

*[Rule 17]*

**Note :** The expression "Registrar" used in the U.P. Hindu Marriage Registration Rules, 1973 means the Registrar of Hindu Marriages having jurisdiction under Rule 3 of the U.P. Hindu Marriage Registration Rules, 1973.



## **CHAPTER - 16**

### **AUDIT SCRUTINY**

**16.1** The Audit Scrutiny of Stamp Duty and Registration Fees mainly consists in seeing the following :

#### **Fees**

- (i) Whether the fees realisable for the various service rendered by the Registration Department have been correctly determined, and realised ?

#### **Receipts**

- (ii) Whether a proper receipt has been granted for the fees realised ?

#### **Remittance into the Treasury**

- (iii) Whether all moneys received or accounted for in the Cash Book (Siyaha) are remitted into the treasury the next day and the remittances are supported by the receipted treasury challans ?

#### **Reconciliation**

- (iv) Whether monthly reconciliation between the departmental figures of remittances and those of the treasury has been regularly done ?

#### **Fines**

- (v) Whether fines leviable under the Act and the Rules have been levied and collected wherever necessary ?

#### **Remission and Refund**

- (vi) Whether remission and refund of fines have been authorised by the competent authority ?

#### **Accounting of Documents**

- (vii) Whether a proper account of receipts books and other saleable forms has been kept ?

## **Valuation**

- (viii) Whether the value of the property set forth in the document is in accordance with the Rules and orders issued by the Government from time to time ?

## **Levy of Stamp Duty**

- (ix) Document copied or filed in Book No. I, additional Book No. I, Book No. IV and additional Book No. IV, should be studied and scrutinised to see whether the Stamp Duty has been levied on the instruments according to the substance of the transaction embodied therein and not according to the name given to the instruments, by the parties. For this purpose, commentaries give in the U.P. Stamp Manual under the various Sections and Articles, need to be studied thoroughly.

## **Income Tax Certificate**

- (x) Whether the Certificate under Section 230-A of the Income Tax Act, 1961, from the Income Tax Department, wherever necessary, has been furnished ?

## **Levy of Additional Stamp Duty**

- (xi) Whether the Additional Stamp Duty, wherever leviable, has been levied and collected ?

## **Fee and Penalty**

- (xii) Whether the fees including penalty for extension of time under Section 25 and 34 of the Registration Act have been correctly levied and at the proper time ?

## **Fee for Memorandum**

- (xiii) In case of documents relating to immovable properties not wholly situated within the sub-district of the Sub-Registrar, whether the proper fee for sending memorandum or copy has been realised from the executors of the instrument ?

## **Court Fee Stamps**

- (xiv) Whether all the applications for copies of document bear the court fee stamps and that they have been punched ?



### **Fees for Copying and Inspection**

- (xv) Whether the fees for copying, searches and inspections have been noted on the respective application ?

### **Realisation of Difference in Stamp Duty**

- (xvi) Whether in the case of instruments executed outside Uttar Pradesh or in any part of India and received in U.P., in terms of Clause (bb) of the first Proviso to Section 3, read with Section 19-A of Stamp Act, 1899, the difference in Stamp Duty already paid out of U.P. and that payable in U.P. had been realised in respect of such instruments ?

*[Section 19-A Stamp Manual, Volume - I]*

### **Fee for Return of Unclaimed Documents**

- (xvii) Whether the documents which could not be delivered within one month of the registration, have been entered in the register of unclaimed documents and have not been returned to the claimants until the prescribed fee was charged from them ?

### **Safe Custody of Unclaimed Documents**

- (xviii) Whether such documents, which have remained unclaimed for three months, have been sent to the District Registrar for safe custody ? During the audit of District Registrar, it is to be seen whether the documents so received have been returned only after payment of the prescribed fee ?

**16.2** The following action should also be taken regarding correlation of assessments with the records of Income Tax, Wealth Tax, Gift Tax and Estate Duty :

- (i) Particulars of all gifts exceeding Rs. 15,000 may be collected by field parties and forwarded to R.A. (States) Headquarters, in the following proforma, for onward transmission to R.A. (Central), for verification by Central Receipt Audit Parties from gift tax angle :

| Sl. No. | Name and complete address of the transferor, i.e. donor | Name and complete address of the transferee i.e. donee. | Value of the property |
|---------|---------------------------------------------------------|---------------------------------------------------------|-----------------------|
| 1       | 2                                                       | 3                                                       | 4                     |

| Location of the property | Volume No. & Book No. | Date of Registration | Document Number | Remarks (i.e. I. T. G. I. R. No.) R. A. No., if available |
|--------------------------|-----------------------|----------------------|-----------------|-----------------------------------------------------------|
| 5                        | 6                     | 7                    | 8               | 9                                                         |
|                          |                       |                      |                 |                                                           |

(ii) Sales of immovable properties may be listed by the audit party in the above proforma, separately for :

- properties valued at Rs. 40,000 to Rs. 50,000, where registration authority has not ensured compliance of requirement of Section 230-A of I.T. Act, 1961 ;
- properties valued at Rs. 50,000 and more, where the registering authority has not ensured compliance of the above provisions of the I.T. Act, 1961 ;
- properties valued at Rs. 50,000 and more, where the registering authority has ensured compliance of the above provisions of the I.T. Act, 1961 ;

The above lists may be forwarded to R.A. (State) Headquarters for onward transmission to R.A. (Central) Headquarters for seeing whether capital gains tax is attracted in these cases.

- All gift tax cases will be listed by the Income Tax Receipt Audit Parties and given to State Receipt Audit Parties [Through R.A. (States) Headquarters], to verify whether the same valuation has been adopted for the purpose of both the Acts.



## **APPENDICES**

## ***SCHEDULES***

## SCHEDULE - I

(See Section 3)

| Description of Instrument                                                                                | Proper Stamp Duty           |
|----------------------------------------------------------------------------------------------------------|-----------------------------|
| 1 [ * * * * ]                                                                                            |                             |
| <b>13. Bill of Exchange</b> [ as defined by Section 2 (2) not being a Bond, bank note or currency note - |                             |
| (a) [Repealed]                                                                                           |                             |
| 2 (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                                                | One rupee twenty-five Paise |
| if it exceeds Rs. 500 but does not exceed Rs. 1,000                                                      | Two Rupees and fifty Paise  |
| and for every additional Rs. 1,000 or part thereof, in excess of Rs. 1,000                               | Two Rupees and fifty Paise  |
| (ii) where payable more than three months but not more than six months after date or sight -             |                             |
| if the amount of the bill or notes does not exceed Rs. 500                                               | Two Rupees and fifty Paise  |
| if it exceeds Rs. 500 but does not exceed Rs. 1,000                                                      | Five Rupees                 |



|                                                                            |             |
|----------------------------------------------------------------------------|-------------|
| and for every additional Rs. 1,000 or part thereof, in excess of Rs. 1,000 | Five Rupees |
|----------------------------------------------------------------------------|-------------|

1. Duty payable under Article 13 (b) and (c) reduced to one fifth (vide Government of India Notification No. SRO 1523-A, dated may, 1957).
2. The proper stamp duty chargeable on Bills of exchange, specified in items (b) and (c), in Article 13 of the first Schedule to the said Act, and promissory notes specified in item (b) of Article 49 of the said Schedule, shall be reduced to one-half of the rates specified against the said items (b) and (c) in the said Article 18, for exemption from these rates. Please see G.O.I. Order No. 16, dated 16-3-1977 (w.e.f. 01-06-1976). However, in cases covered by proviso to item 2-A of Appendix - I, duty remains at one-fifth.

| Description of Instrument                                                                  | Proper Stamp Duty                   |
|--------------------------------------------------------------------------------------------|-------------------------------------|
| (iii) Where payable more than six months but not more than nine months after date or sight |                                     |
| if the amount of the bill or note does not exceed Rs. 500                                  | Three Rupees and seventy-five Paise |
| if it exceeds Rs. 500 but does not exceed Rs. 1,000                                        | Seven Rupees and fifty Paise        |
| and for every additional Rs. 1,000 or part thereof, in excess of Rs. 1, 000                | Seven Rupees and fifty Paise        |
| (iv) Where payable more than nine months, but not more than on year after date or sight -  |                                     |
| if the amount of the bill or note does not exceed Rs. 500                                  | Five Rupees                         |
| if it exceeds Rs. 500 but does not exceed Rs. 1, 000                                       | Ten Rupees                          |
| and for every additional Rs. 1,000 or part thereof, in excess of Rs. 1, 000                | Ten Rupees                          |

|                                                                           |               |
|---------------------------------------------------------------------------|---------------|
| (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                 | Ten Rupees    |
| if it exceed Rs. 500 but does not exceed Rs. 1,000                        | Twenty Rupees |
| and for every additional Rs. 1,000 or part thereof in excess of Rs. 1,000 | Twenty Rupees |

1. Substituted by the Finance Act 1994 (Act 32 of 1994), Section 99 (ii) (a), for the words "One Rupee".

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| 14. <b>Bill-of-lading</b> (including a through bill-of-lading)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1 [Two Rupees]<br><b>N.B.:</b> if a bill of lading is drawn parts, the proper stamp thereof must be borne by each one of the sets |
| <p style="text-align: center;"><b>Exemptions</b></p> <p>(a) Bill-of-lading, when the goods therein described are received at a place within the limits of any port, as defined under the 1 [Indian Ports Act, 1889], and are to be delivered at another place within the limits of the same port</p> <p>(b) Bill-of-lading when executed out of India and relating to property to be delivered in India</p> <p>2 [ * * * ]</p> <p>37. <b>Letter of credit</b>, That is to say, any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn</p> | 3 [Two Rupees]                                                                                                                    |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Letter of Guarante - See-Agreement" (No.5)</b></p> <p>2 [ * * * ]</p> <p><b>47. Policy of insurance -</b><br/> <b>A-Sea Insurance (See Section 7) -</b></p> <p>(1) for or upon any voyage -</p> <p>(i) where the premium or consideration does not exceed the rate of fifteen Paise or one-eight per centum of the amount insured by the policy</p> <p>(ii) in any other case, in respect of every full sum of one thousand five hundred and also any fractional part of one thousand five hundred Rupees, insured by the policy</p> | <p><b>If drawn singly</b></p> <p>-----</p> <p>(i) Ten Paise<br/> (ii) Ten Paise</p> <p><b>If drawn in duplicate, for each part</b></p> <p>-----</p> <p>(i) Five Paise<br/> (ii) Five Paise</p> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

1. The Indian Ports Act, 1908 (Act XV of 1908).
2. Deleted vide Section 16 of Finance Act, 1961.
3. Substituted By Act 32 of 1976 for the words "One Rupee" (w. e. f. 01-07-1985).

| Description of Instrument                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Proper Stamp Duty                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>(2) for time -</p> <p>(iii) In respect of every full sum of one thousand Rupees and also any fractional part of one thousand Rupees insured by the policy -</p> <p>where the insurance shall be made for any time not exceeding six months</p> <p>Where the insurance shall be made for any time exceeding six months and not exceeding twelve months</p> <p><b>B-Fire insurance and other classes of insurance not elsewhere included in this Article, covering goods, merchandise, personal effect, crops and other property against loss or damage -</b></p> <p>(1) in respect of an original policy -</p> <p>(i) when the sum insured does not exceed Rs. 5,000</p> <p>(ii) in any other case ; and</p> <p>(2) in respect of each receipt for any payment of a premium on any renewal of an original policy</p> <p><b>C-Accident and Sickness Insurance-</b></p> <p>(a) against railway accident, valid for a single journey only</p> | <p><b>If drawn singly</b></p> <hr/> <p>(i) Fifteen Paise<br/>(ii) Twenty five Paise</p> <p><b>If drawn in duplicate, for each Part</b></p> <hr/> <p>(i) Ten Paise<br/>(ii) Fifteen Paise</p> <p>Fifteen Paise</p> <p>One Rupee</p> <p>one-half of the duty payable in respect of the original policy, in addition to the amount if any chargeable under No. 53</p> <p>Ten Paise</p> |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p style="text-align: center;"><b>Exemption</b></p> <p>when issued to a passenger travelling by the intermediate or the third class in any railway</p> <p>(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</p>                                                                                                                                                                                                         | <p>fifteen Paise, provided that in case of policy of insurance against death by accident when the annual premium payable does not exceed Rs.2.50 per Rs. 1,000, the duty on such instrument shall be Ten Paise for ever Rs. 1,000 or part thereof, of the maximum amount which may become payable under it</p> |
| <p><b>CC- Insurance by way of indemnity</b></p> <p>Against liability to pay damages on account of accident to workman employed by or under the insurer, or against liability to pay compensation under the Workmen's Compensation Act, 1923 for every Rs. 100 or part thereof payable as premium</p> <p><b>D-Life Insurance of Group Insurance or other insurance not specifically provided for</b> - Except such a re-insurance as is described in Division E of this Article -</p> <p>(i) for every sum insured not exceeding Rs. 2.50</p> <p>(ii) for every sum insured exceeding Rs. 2.50 but not exceeding Rs. 500</p> | <p>Ten Paise</p> <p><b>If drawn singly</b></p> <hr/> <p>(i) Fifteen Paise<br/>(ii) Twenty five Paise<br/>(iii) Forty Paise</p> <hr/> <p><b>If drawn in duplicate, for each part</b></p>                                                                                                                        |

(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 a policy of the nature specified in 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

- (i) Ten Paise
- (ii) Fifteen Paise
- (iii) Twenty Paise

N.B. - If a policy of group insurance is renewed or 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 ten Paise or more than one Rupee :

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 five Paise



engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, not shall it be available for any purpose, except to compel the delivery of the policy therein mentioned

\* \* \*

**49 Promissory Note** [as defined by section 2 (22) ] -

(a) when payable on demand -

(i) when the amount or value does not exceed Rs. 2.50

(ii) when the amount of value exceeds Rs. 2.50 but does not exceed Rs. 1,000

(iii) in any other case

(b) when payable otherwise than on demand

**52. Proxy** - Empowering any person to vote at any one election of the members of a district or a local board or of a body of municipal commissioners, or at any one meeting of (a) members of an incorporated company or other body corporate whose stocks 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

Ten Paise

Fifteen Paise

Twenty five Paise

(2) The same duty as a Bill of Exchange (No. 13) for the same amount payable otherwise than on demand

<sup>108</sup> [Thirty Paise]

53. **Receipt** [as defined by Section by Section 2 (23) for any money or other property the amount or value of his exceeds [ five thousand rupees]

1. Substituted by the Finance Bill 2004 w.e.f. 10<sup>th</sup> september 2004 received assent of the President of India  
-----

### **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 check or bill of exchange payable on demand, acknowledging the receipt or of the consideration money therein original, or the expressed receipt of any principal money, interest or annuity, or other periodical payment thereby secured ;

(b) for any payment of money without consideration ;

(c) for any payment or rent by cultivator on account of land assessed to Government Revenue, or in (in the states of Madras, Bombay and Andhra as they existed immediately before 1<sup>st</sup> November, 1956) of Inam lands ;

(d) for pay or allowance by non-

1[One rupee]



commissioned or petty officers, soldiers, sailors or airmen or the Indian Army, Navy or Airforce 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 or petty officer, soldier, sailor or airman or any of the said forces and serving in such capacity ;

(f) for pensions or allowances by person receiving such pensions or allowances in respect of there service as such-commissioned or petty officers, soldiers, sailors or airmen and not serving the Government in any other capacity ;

(g) given by headman or lambardar for Land Revenue or taxes collected by him ;

(h) given for money or securities for money diposited 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 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 script or share of, or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security

[See also Policy of Insurance No. 47 - B]

1 [ \* \* \* ]

1. For Articles 54 to 65, see the corresponding Articles in Schedule I - B excepting Article 62 (a), which is found in Schedule I - A .



## APPENDIX - II

### SCHEDULE I - A

[STAMP DUTY ON INSTRUMENTS UNDER THE INDIAN STAMP ACT, 1899]

(See Section 3, First Proviso)

**Note :-** The articles in Schedule I-A are numbered, so as to correspond with similar Articles in Schedule

| Description of Instrument                                                                                                                 | Proper Stamp Duty                   |
|-------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| <b>27. Debenture</b> - Where a mortgage debenture or not being a marketable security transferable-                                        |                                     |
| (a) <b>By endorsement or by a separate instrument of transfer</b>                                                                         |                                     |
| Where the amount or value does not exceed Rs. 10                                                                                          | Twenty Paise                        |
| Where it exceeds Rs.10 and does not exceed Rs. 50                                                                                         | Forty Paise                         |
| Where it exceeds Rs.50 and does not exceed Rs.100                                                                                         | Seventy five Paise                  |
| Where it exceeds Rs.100 and does not exceed Rs. 200                                                                                       | One Rupee and fifty Paise           |
| Where it exceeds Rs.200 and does not exceed Rs. 300                                                                                       | Two Rupees and Twenty-five Paise    |
| Where it exceeds Rs.300 and does not exceed Rs. 400                                                                                       | Three Rupees                        |
| Where it exceeds Rs.400 and does not exceed Rs. 500                                                                                       | Three Rupees and Seventy-five Paise |
| Where it exceeds Rs.500 and does not exceed Rs. 600                                                                                       | Four Rupees and fifty Paise         |
| Where it exceeds Rs.600 and does not exceed Rs. 700                                                                                       | Five Rupees and twenty-five Paise   |
| Where it exceeds Rs.700 and does not exceed Rs. 800                                                                                       | Six Rupees                          |
| Where it exceeds Rs.800 and does not exceed Rs. 900                                                                                       | Six Rupees and seventy-five Paise   |
| Where it exceeds Rs.900 and does not exceed Rs.1000                                                                                       | Seven Rupees and fifty Paise        |
| And for every Rs. 500 or part thereof in excess of Rs. 1,000                                                                              | Three Rupees and seventy-five Paise |
| (b) <b>By Delivery :</b><br>Where the amount or value of the consideration for such debenture as set forth therein does not exceed Rs. 50 | Seventy five Paise                  |
| Where it exceeds Rs.50 but does not exceed Rs.100                                                                                         | One Rupee and fifty Paise           |
| Where it exceeds Rs.100 but does not exceed Rs. 200                                                                                       | Three Rupees                        |
| Where it exceeds Rs.200 but does not exceed Rs. 300                                                                                       | Four Rupees and fifty Paise         |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|
| Where it exceeds Rs.300 but does not exceed Rs. 400                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Six Rupees                                                                       |
| Where it exceeds Rs.400 but does not exceed Rs. 500                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Seven Rupees and fifty Paise                                                     |
| Where it exceeds Rs.500 but does not exceed Rs. 600                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Nine Rupees                                                                      |
| Where it exceeds Rs.600 but does not exceed Rs. 700                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Ten Rupees and fifty Paise                                                       |
| Where it exceeds Rs.700 but does not exceed Rs. 800                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Twelve Rupees                                                                    |
| Where it exceeds Rs.800 but does not exceed Rs. 900                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Thirty Rupees and fifty Paise                                                    |
| Where it exceeds Rs.900 but does not exceed Rs.1000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Fifteen Rupees                                                                   |
| And for every Rs. 500 or part thereof in excess of Rs. 1,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Seven Rupees and fifty Paise                                                     |
| <p style="text-align: center;"><b>Explanation</b></p> <p>The term "Debenture" includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty</p> <p style="text-align: center;"><b>Exemption</b></p> <p>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 the debentures to be issued thereunder, 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 mortgagee</p> <p>See also "Bond" (No. 15) and Section 8 and 55</p> <p style="text-align: center;">[ * * * ]</p> <p>62. <b>Transfer</b> : Whether, with or without consideration</p> <p>(a) of shares in an incorporated company or other body corporate</p> |                                                                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 1[Fifty Paise for every hundred Rupees or part thereof of the value of the share |

1. Reduced by Ministry of Finance Notification No. S.O. 871 dated March 26, 1966, published in Gazette of India, Part II, Section 3 (ii), dated march 26, 1966, page 809, vide GOI order No. 15, dated 16-03-1976 (w.e.f. 01-6-1976]



## APPENDIX - III

### SCHEDULE - I - B

[STAMP DUTY ON INSTRUMENTS UNDER THE INDIAN STAMP ACT, 1899 AS AMENDED UP - TO - DATE IN TS APPLICATION TO UTTAR PRADESH]

(See Section 3)

[**Note :** The articles in Schedule I - B are numbered, so as to correspond with similar articles in Schedule \_ I of Act - II of 1899]

| Description of Instrument                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Proper Stamp Duty                                                                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|
| 1. <b>Acknowledgement</b> of a debt exceeding 1 [one thousand Rupees] in amount or value, written or signed by or on behalf of, a debtor 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 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 | 1 [ Ten Rupees ]                                                                  |
| 2. <b>Administration Bond</b> including a bond given under section 291, 375 and 376 of the Indian succession Act, 1925, or Section 6 of the Government Savings Bank Act, 1873                                                                                                                                                                                                                                                                                                                                                                             | 2 [Subject to maximum of two hundred Rupees, the same duty as on a bond (No. 15)] |
| 3. <b>Adoption-Deed</b> , that is to say any instrument (other than a will) recording an adoption or conferring or purporting to confer, an authority to adopt<br><br><b>Advocate - See</b> "Entry as a Advocate" (No.30)                                                                                                                                                                                                                                                                                                                                 | 2 [One Hundred Rupees]                                                            |
| 3 4 <b>Affidavit</b> , including an affirmation or declaration in the case or persons by law allowed to affirm or declare instead of swearing                                                                                                                                                                                                                                                                                                                                                                                                             | Ten Rupees                                                                        |

| Exemptions                                                                                                  |  |
|-------------------------------------------------------------------------------------------------------------|--|
| Affidavit or declaration in writing when made :                                                             |  |
| (a) as a condition of enrolment under the army Act, 1950, the Air Force Act, 1950, or the Navy Act 1957, or |  |
| (b) for the sole purpose of enabling any person to receive any pension or charitable allowance]             |  |

1. Substituted By U.P. Act No. 22 of 1998, Section 11 (w.e.f. 01-09-1998).
2. Substituted by U.P. Act No. 23 of 1998, for the words "seventy five Rupees" (w.e.f. 24-06-1988).
3. Substituted By U.P. Act No. 22 of 1998, Section 12 (w.e.f. 01-09-1988).

| Description of Instrument                                                                                                                                                                                                                                                                                                                                                                                                 | Proper Stamp Duty                                                                                                                       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| 5. Agreement or Memorandum of an agreement                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                         |
| (a) if relating to the sale of a bill of exchange                                                                                                                                                                                                                                                                                                                                                                         | 1 [Ten Rupees]                                                                                                                          |
| (b) if relating to the sale of Government security or share in an incorporated company or other body corporate.                                                                                                                                                                                                                                                                                                           | Subject to a maximum of 1 [one thousand Rupees; ten Rupees for every Rs. 20,000] or part thereof, of the value of the security or share |
| 1[( b-1) if relating to the sale of an immovable property, where possession is not admitted to have been delivered nor is agreed to be delivered, without executing the conveyance :<br><br>Provided, that when conveyance in pursuance of such agreement is executed, the duty paid under this clause in excess of the duty payable under clause (c), shall be adjusted towards the total duty payable on the conveyance | The same duty as on conveyance [No. 23 clause (a)] on one half of the amount of considerations as set forth in the agreement            |
| 1[(b-2) 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 after construction, such building shall be held jointly or severally by that other                                                                                                                                                                                  | The same duty as a conveyance [No. 23 clause (a) ] for a consideration equal to the amount or value of the land                         |



person and the owner or lessee, 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 severally by them and the remaining part thereof shall be sold jointly or severally by them

### Explanations

For the purpose of this clause :

(1) The expression "Land" shall include things attached to the earth, or permanently fastened to anything attached to the earth

(2) The expression "Lessee" shall mean a holder of a lease in perpetuity, or for a period of thirty years or more

(3) The expression "building" shall mean a building having more than one flat or office accommodation or both and the expression "flat" shall have the meaning assigned to it in the Uttar Pradesh Ownership of Flats Act, 1975

(c) If not otherwise provided for

1 [One hundred Rupees]

(i) Where on a deed of conveyance is chargeable either on the market value of the property or on the value of consideration set forth in which is higher

|                                                  |                           |
|--------------------------------------------------|---------------------------|
| Not exceeding Rs. 50                             | Rs. 3.00 from Rs. 6.25    |
| Exceeding Rs. 50.00 but not exceeding Rs.100.00  | Rs. 6.00 from Rs. 12.50   |
| Exceeding Rs. 100.00 but not exceeding Rs.200.00 | Rs. 12.00 from Rs. 25.00  |
| Exceeding Rs. 200.00 but not exceeding Rs.300.00 | Rs. 18.00 from Rs. 37.00  |
| Exceeding Rs. 300.00 but not exceeding Rs.400.00 | Rs. 24.00 from Rs. 50.00  |
| Exceeding Rs. 400.00 but not exceeding Rs.500.00 | Rs. 30.00 from Rs. 62.50  |
| Exceeding Rs. 500.00 but not exceeding Rs.600.00 | Rs. 36.00 from Rs. 75.00  |
| Exceeding Rs. 600.00 but not exceeding Rs.700.00 | Rs. 42.00 from Rs. 87.50  |
| Exceeding Rs. 700.00 but not exceeding Rs.800.00 | Rs. 48.00 from Rs. 100.00 |

|                                                              |                           |
|--------------------------------------------------------------|---------------------------|
| Exceeding Rs. 800.00 but not exceeding Rs.900.00             | Rs. 54.00 from Rs. 112.50 |
| Exceeding Rs. 900.00 but not exceeding Rs.1000.00            | Rs. 60.00 from Rs. 125.00 |
| And Exceeding Rs. 1000.00 for every Rs. 1000 or part thereof | Rs. 60.00 from Rs. 125.00 |

Reduction of stamp duty in case of transfer of immovable property up to value of Rupees ten lakh in favour of woman or women, as amended in Govt, Notification No. K.S. vi - 5-3076/11-98-500 (20) dated 31-8-1988 vide Notification No. 5-462/11-2006-500(92)/2005 LKo dated 23 Feb, 2006, if value of property exceeds Rupees ten lakh, stamp duty is chargeable at the rate of Rupees eighty per thousand.

| Exemptions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |
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| <p>Agreement or memorandum of agreement :</p> <p>(a) 2 [* * *]</p> <p>(b) made in the form of tenders to the Cenetral Government for, or relating to, any loan</p> <p><b>Agreement to leasse</b> - See "Lease" (No. 35).</p> <p>Agreement relating to deposit of title deed is not itself a transfer deed as such two percent fee as avas and development charge on such instrument is not chargeable under section 39 of U.P. Nagar Niyojan and Developmement Act 1973 and Section 62 of U.P. Avas &amp; Vikas Parisad 1965, U.P. Shasan order dated 15 Feb, 2002 (153)</p> <p><b>6-Agreement relating to deposit of title deeds pawn or pledge</b>, that is to say, any instrument evidencing an agrrement relating to :</p> <p>(1) the deposit of title deeds or instruments constituing or being evidence of the title to any property whatever (other than a marketable security) ; or</p> <p>(2) the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the repayment of</p> |  |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                              |
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| <p>maney advanced or to be advanced by way of loan or an exisitng or future debt -</p> <p>3[a] if such loan or debt is repayble on demand or more than three months from the date of the instrument evidencing the agreement :</p> <p>For every Rs. 1,000 or part tereof, of the amount of loan or debt</p> <p style="text-align: center;"><b>Explanation</b></p> <p>For the purposes of clause (1) of this Article, any letter, note or memorandum or writing, relating to the deposit of title deeds, whether written or made before, or at the time of, or after, the deposit of title deeds is effected, and whether it is in respect of the first loan or any subsequent loan, such letter, note, memorandum or writing shall, in the absence of any separate agreement relating to deposit of title deeds, be deemed to be an instrument evidencing an agrrement relating to the deposit of title deeds]</p> <p>(b) if such loan or debt is repayble not more than three months from the date of such instrument</p> <p style="text-align: center;"><b>Exemption</b></p> <p>Instrument of pawn or pledge of agricultural produce, if unasttested</p> | <p>4[Five Rupees : Provided that stamp duty shall not exceed ten thousand Rupees]</p> <p>Half the duty payable on a loan or debt under Clause (a) for the amount secured</p> |
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1. Substituted By U.P. Act No. 11 of 1992 (w.e.f. 01-11-1991).
2. Deleted by U.P. Act No. XIV of 1963.
3. Substituted by U.P. Act No. 22 of 1998, Section 14 (w.e.f. 01-09-1998)
4. Substituted By Notification No. K.S.V. -5-3706/11-98-500(20)/98, dated 16-12-1998, for the words 'Twenty Rupees'.

| Description of Instrumet                                                                                                                                                 | Proper Stamp Duty                                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| <b>7. Appointmet in execution of a power,</b> whether of trustees 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                                                                                                            | 1 [fifty Rupees]                                 |
| (b) in any other case                                                                                                                                                    | 1 [One hundred Rupees]                           |
| <b>8. Appraisement of Valuation</b> made otherwise than under an order of the Court in the coursre of 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                                                                                                                                                    | 2[The same duty as a bond (No. 15) for Rs. 1,000 |
| <b>Exemptions</b>                                                                                                                                                        |                                                  |
| (a) Appraisement of valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement to operation of law |                                                  |
| (b) Appraisement of crops for the purpose of ascertaining the amount to be given to a land lord as rent                                                                  |                                                  |

1. Substitute by U.P. Act No. 19 of 1982 (w.e.f. 15-6-1982)
2. Substitute by U.P. Act No. 19 of 1981 (w.e.f. 01-08-1981)

| Description of Instrumet                                                                                                                                                                                                                     | Proper Stamp Duty |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| <b>9. Apprenticeship - Deed,</b> including every writing relating to the sevice 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) | 1[Twenty Rupees]  |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                         |
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| <b>Exemption</b><br>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                                                                                                                                                                                                                                                                         |                         |
| <b>10. Articles of Association of a Company</b><br><br><b>Exemption</b><br><br>Articles of any Association not formed for profit and registered under Section 26 of the Indian Companies Act, 1913<br><br>See also "Memorandum of Association of a Company" (No. 39)                                                                                                                                                                                                | 2 [Five hundred Rupees] |
| <b>11. Articles of Clerkship</b> , or contract whereby any person first becomes bound to serve as a clerk in order to secure his admission as an attorney in any High Court<br><br><b>Assignment</b> - See "Coveyance" (No. 23), "Transfer" (No. 62) and "Transfer of Lease" (No. 63), as the case may be<br><br><b>Attorney</b> - See "Entry as an Attorney" (No.30) And power of Attorney" (No. 48)<br><br><b>Auhtority to Adopt</b> - See "Adoption Deed" (No.3) | 3 [Four hundred Rupees] |

1. Substiuted by U.P. Act No. 22 of 1998 Section 15 (w.e.f. 01-09-1998)
2. Substiuted By U.P. Act No. 22 of 1998 Section 16 (w.e.f. 01-09-1998)
3. Substituted By U.P. Act No. 19 of 1982 (w.e.f. 15-06-1982).

| Description of Insturment                                                                                                                                                                                         | Proper Stamp Duty |
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| <b>12. Award</b> that is to say, any decision in writing by an arbitrator or umpire not being an award directiing a partiton, on a reference made otherwise than by an order of the Court in the course of suit - |                   |

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| (a) where the amount or value of the property to which the award relates does not exceed Rs. 1,000                                                                                                                                                                     | The same duty as a Bond (No. 15) for such amount                                   |
| (b) if it exceeds Rs. 1,000 for every additional Rs. 1,000 or part thereof                                                                                                                                                                                             | 1 [Ten Rupees]                                                                     |
| (c) where the subject - matter of award is incapable of valuation                                                                                                                                                                                                      | 2 [The same duty as a Bond (No 15) for Rs. 1,000]                                  |
| <b>Exemption</b>                                                                                                                                                                                                                                                       |                                                                                    |
| Award under the Bombay District Municipal Act, 1901 Section 160 or the Bombay Hereditary Officers Act, 1874, Section 18 or the U.P. Municipalities Act, 1916, Section 324 (1) or the U. P. District Boards Act, 1922, Section 190 (1)                                  |                                                                                    |
| <b>3 [ 12 - A. Bank Guarantee,</b> Guarantee deed executed by a bank as a surety to secure the due performance of a contract or the due discharge of a liability for every Rs. 1,000 or part thereof                                                                   | 4 [Five Rupees :<br>Provided that stamp duty shall not exceed ten thousand Rupees] |
| 13. . . .                                                                                                                                                                                                                                                              |                                                                                    |
| 14. . . .                                                                                                                                                                                                                                                              |                                                                                    |
| <b>5 [15. Bond,</b> 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 :                                                                                                      |                                                                                    |
| <ul style="list-style-type: none"> <li>• Where the amount or value secured does not exceed Rs. 100</li> <li>• Where it exceeds Rs. 100 but does not exceed Rs. 1, 000</li> <li>• And for every additional Rs. 1,000 or part thereof, in excess of Rs. 1,000</li> </ul> | <p>Ten Rupees</p> <p>6 [Forty Rupees]</p> <p>6 [Forty Rupees]</p>                  |

1. Substituted By U. P. Act No. 22 of 1998 Section 17 (w.e.f. 01-09-1998)
2. Substituted by U. P. Act No. 11 of 1992 (w.e.f. 01-11-1991)
3. Inserted by U.P. Act No. 22 of 1998 Section 18 (w.e.f. 01-09-1998)
4. Substituted by Notification No. K.S.V.-5-3706/11-98-500 (20)/98, dated 16-12-1998 for the words "Fifty Rupees".
5. Substituted by U.P. Act No. 22 of 1998 Section 19 (w.e.f. 01-09-1998).



6. Substituted by Notification No. K.S.V. -5-3706/11-98-500 (20)/98, dated 31-8-1998 for the words *Seventy Rupees* (w.e.f. 01-09-1998)
7. Substituted by U.P. Act No. 22 of 1998 Section 20 (w.e.f. 01-09-1998)

| Description of Instrumment                                                                                                                                                                                                                                                                                                                                                                                                           | Proper Stamp Duty                                                                       |
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| <b>16. Bottomry Bond</b> that is to say, any instrument whereby the master of a seagoing ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage                                                                                                                                                                                                                                   | The same duty as a Bond (No.15) for a sum equal to the amount or value secured          |
| <b>17. Cancellation</b> - Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for                                                                                                                                                                                                                                                              | 7[One hundred Rupees]                                                                   |
| See also Release (No. 55), Revocation of Settlement (No. 58-B), Surrender of Lease (No. 61), Revocation of Trust (No. 64-B)                                                                                                                                                                                                                                                                                                          |                                                                                         |
| <b>1 [17-A, Certificate of enrolment under Section 22 of the Advocates Act, 1961, Issued by the State Bar Council of Uttar Pradesh]</b>                                                                                                                                                                                                                                                                                              | Five hundred Rupees<br>By ordinance No 18 of 2000 and order No. 972 dated 27 April 2001 |
| <b>1 [ 17-B. Certificate of practice as Notary under sub-section (1) of Section 5 of the Notaries Act, 1952, or endorsement of renewal of such certificate under sub-section (2) of the said Section]</b>                                                                                                                                                                                                                            | Two thousand Rupees<br>By ordinance No 18 of 2000 and order No. 972 dated 27 April 2001 |
| <b>2 [ Notwithstanding the amendent of Article 30 of Schedule 1-B of the Principal Act by Section 3 of this Act, any stamp duty purporting to have been charged or recovered under the said article, as it stood immediatly before the date of commencement of this Act, shall be deemed to have been validly charged or recovered under the said article as hereby amended, and nothing in Section 13 to 17 of the pricipal Act</b> |                                                                                         |

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| shall be enrolment to apply to certificates of enrolment, referred to in the said article (as hereby amended) and executed before the said date                                                                                                                                                                                               |                                                                                                                                        |
| 3 [18. <b>Certificate of sale</b> (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 Court or by an officer, authority or body empowered under any law for the time being in force, to sell such property by public auction and to grant such certificate] | 3[The same duty as a conveyance <sup>4</sup> [No. 23 clause (a) ]] for a consideration equal to the amount of the purchase money only] |
| <b>D Certificate of sale</b>                                                                                                                                                                                                                                                                                                                  |                                                                                                                                        |
| <b>Description of Instrumnt</b>                                                                                                                                                                                                                                                                                                               | <b>Proper Stamp Duty</b>                                                                                                               |
| Where on a deed of conveyance is chargeable either on the amount market value of the property or on the value of consderation set forth therein which is higher.                                                                                                                                                                              |                                                                                                                                        |
| Not exceeding Rs. 50.00                                                                                                                                                                                                                                                                                                                       | Rs. 3.00 from Rs. 6.25                                                                                                                 |
| Exceeding Rs. 50 but not exceeding Rs. 100.00                                                                                                                                                                                                                                                                                                 | Rs. 6.00 from Rs 12.50                                                                                                                 |
| Exceeding Rs.100 but not exceeding Rs. 200.00                                                                                                                                                                                                                                                                                                 | Rs. 12.00 from Rs. 25                                                                                                                  |
| Exceeding Rs. 200 but not exceeding Rs. 900.00                                                                                                                                                                                                                                                                                                | Rs. 18.00 from Rs. 37.50                                                                                                               |
| Exceeding Rs.900 but not exceeding Rs. 1000.00                                                                                                                                                                                                                                                                                                | Rs. 60.00 from Rs. 125.00                                                                                                              |
| And exceeding Rs 1000.00, for every Rs. 1000 or part thereof                                                                                                                                                                                                                                                                                  | Rs. 60.00 from Rs. 125.00                                                                                                              |

Reduction of stamp duty in case of transfer of immovable property up to value of Rupees ten lakh in favour of woman or women amended in Govt Notification No. 5-3076/11-98-500 (20) dated 31-8-1988 vide Notification No. 5-462/11-2006-500 (92) / 2005 LKO Dated 23 Feb 2006. If value of property exceeds Rupees Ten lakh, stamp duty is chargeable at the rate of Rupees eighty per thousand.

|                                                                                                                                                                                                                                                                                                        |               |
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| 19. <b>Certificate or other Document</b> 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 on any such company or body | 5 [One Rupee] |
| See also "Leter of Allotment of Shares" (No. 36)                                                                                                                                                                                                                                                       |               |



1. *Inserted By Section 3 of the Indian Stamp (U.P. Amendment) Act, 1970 (U.P. Act No. 10 of 1970), published in U.P. Gazetted, (Extra), dated 18-01-1971.*
2. *Inserted by U.P. Taxation Laws (Amendment) Act XI, of 1969.*
3. *Substituted by U.P. Act No. 19 of 1981 (w.e.f. 01-08-1981)*
4. *Substituted By U.P. Act No. 22 of 1998, Section 21 (w.e.f. 01-09-1998).*
5. *Substituted By U.P. Act No. 22 of 1998 Section 22 (w.e.f. 01-09-1998).*

| Description of Instrument                                                                                                                                                                                                                                                                                                                                                                                                           | Proper Stamp Duty |
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| 20. <b>Charter party</b> , that is to say, any instrument (except an agreement of the hire of a tug-steamer), whereby a vessel or some the specified principal part thereof, is left for the specified purposes of the charter, whether it includes a penalty clause or not                                                                                                                                                         | 1 [Ten Rupees]    |
| 22. <b>Composition - deed</b> , 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 provisions is made for the continuance of the debtor's business, or under the supervision of inspectors or under letters of license, for the benefit of his creditors | 2 [Fifty Rupees]  |
| 3[23. <b>Conveyance</b> [ as defined by Section 2 (10) not being a Transfer charged or exempted under No. 62-                                                                                                                                                                                                                                                                                                                       |                   |
| (a) if relating to immovable property where the amount or value of the consideration of such conveyance as set forth therein or the market value of the immovable property, which is the subject of such conveyance, whichever is greater does not exceed Rs. 500                                                                                                                                                                   | 4 [Forty Rupees]  |
| Where it exceeds Rs. 500 but does not exceeds Rs. 1,000                                                                                                                                                                                                                                                                                                                                                                             | 5 [Eighty Rupees] |
| And for every Rs. 1, 000 or part thereof in                                                                                                                                                                                                                                                                                                                                                                                         | 5 [Eighty Rupees] |

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| exceeds of Rs. 1,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Provided that the duty payable shall be rounded off to the next multiple of ten Rupees |
| <p>1. Substituted by U. P. Act No. 22 of 1998 Section 23 (w.e.f. 1.9.1998)</p> <p>2. Substituted by U. P. Act No. 22 of 1982 (w.e.f. 15.6.1982)</p> <p>3. Substituted by U. P. Act No. 22 of 1998 Section 24 (w.e.f. 1.9.1998)</p> <p>4. Substituted by Notification No. K. S.V.-5- 3706 / 11-98-500 (20) / 98 dated 31. 8. 1998 for the words sixty rupees".</p> <p>5. Substituted by ibid, for the words One hundred and twenty-five rupees.</p>                                                                                                                                                                                                                                                                                                                                                |                                                                                        |
| <p>(b) if relating to movable property where the amount or value of the consideration of such conveyance as set forth therein, does not exceed Rs. 1,000</p> <p>And for every Rs. 1,000 or part thereof in excess of Rs. 1,000</p> <p style="text-align: center;"><b>Exemption</b></p> <p>Assignment of copyright in musical works by resident of, or first published in India</p> <p style="text-align: center;"><b>Explanation</b></p> <p>For the purposes of this Article, in the case of an agreement to sell an immovable property, where possession is delivered before the execution or at the time of execution or is agreed to be delivered without executing the conveyance, the agreement shall be deemed to be a conveyance and stamp duty thereon shall be payable accordingly :</p> | <p>Twenty Rupees</p> <p>Twenty Rupees</p>                                              |



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| <p>Provided that the provisions of Section 47-A shall <i>mutatis mutandis</i> apply to such agreement</p> <p>Provided further that when conveyance in pursuance of such agreement is executed, the stamp duty paid on the agreement shall be adjusted towards the total duty payable on the conveyance.</p> <p><b>Co - partnership Deed - [See "partnership" (No. 46)]</b></p> <p>1[24. <b>Copy or extract</b>, certified to be a true copy or extract by order of any public officer and not chargeable under the law for the time being in force relating to court fees-</p> <p>(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed ten Rupees</p> <p>(ii) in any other case not falling within the provisions of Section 6-A</p> | <p>Ten Rupees</p> <p>Ten Rupees</p> |
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1. Substituted By U.P. Act No. 22 of 1998, Section 25 (w.e.f. 01-09-1998).

| Description of Instrument                                                                                                                                                                                                                                                                                                            | Proper Stamp Duty |
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| <p><b>Exemption</b></p> <p>(a) Copy of any paper, which a public officer is expressly required by laws, to make or furnish for record in any public officer of for any public purpose</p> <p>(b) Copy of, or extract from, any register relating to births, baptism, namings, dedications marriages, divorces, deaths or burials</p> |                   |
| <p><b>25. Counterpart or duplicate</b> of any instrument chargeable with duty and in respect of which the proper duty has been paid -</p>                                                                                                                                                                                            |                   |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                           |
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| <p>(a) if the duty with which the original instruments is chargeable does not exceed 1 [Fifty Rupees]</p> <p>(b) in any other case not falling within the provisions of Section 6-A</p> <p style="text-align: center;"><b>Exemption</b></p> <p>Counterpart of any lease granted to a cultivator when such lease is exempted from duty</p> <p>2[25A Omitted<br/>26. Customs-Bond</p> <p>.....</p>                                                                                                       | <p>The same duty as is payable on the original</p> <p>1[Fifty Rupees]</p> <p>3[Subject to a maximum of one hundred fifty Rupees, the same duty as on a Bond (No. 15)]</p> |
| <p><b>28. Delivery order in respect of goods,</b> that is to say, any instrument entitling any person therein named, or his assigns, or 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 1 [one thousand Rupees]</p> | <p>4[Ten Rupees]</p>                                                                                                                                                      |

1. Substituted By U.P. Act No. 11 of 1992 (w.e.f. 1-11-1991).
2. Vide Uttar Pradesh Taxation Laws (Amendment and validation) Act, 1978 (U.P. Act No. 11 of 1978 (w.e.f. 01-01-1978).
3. Substituted By U.P. Act No. 19 of 1982 (w.e.f. 15-09-1982).
4. Substituted By U.P. Act No. 22 of 1998 Section 26 (w.e.f. 01-09-1998)



| Description of Instrumment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Proper Stamp Duty                                                                                                                                                                                                                                                 |
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| <i>Deposit of Title Deeds</i> - See "Agreement relating to deposit of Title - Deeds, pawn or Pledge" (No. 61)<br><i>Dissolution of partnership</i> - See Partnership" (No. 46)                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                   |
| <b>29. Divorce</b> - Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage<br><br><i>Dower</i> - Instrument of - See "Settlement" (No. 58)<br><br><i>Duplicate</i> - See "Counterpart" (No. 25)                                                                                                                                                                                                                                                                                                                | 1[Fifty Rupees]                                                                                                                                                                                                                                                   |
| <b>30.2</b> [* * *]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                   |
| <b>31. Exchange of property</b> : Instrument of<br><br><br><br><br>Extract - See "Copy" (No. 24)                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | The same duty as a Conveyance 3 [No.23 clause (a)] for a consideration equal to the value of the property of greatest value as setforth in such instrument                                                                                                        |
| <b>32. Further Charge</b> : Instrument of, that is to say, any instrument imposing a further charge on mortgaged property -<br><br>(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 (that is, with possession)<br><br>(b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession) -<br><br>(i) if at the time of execution of the instrument of further charge possession of the property is given, or agreed to be given under such instrument | The same duty as a Conveyance 3 [No.23 clause (a)] for a consideration equal to the value of the property of greatest value as setforth in such instrument<br><br><br><br><br>The same duty as a Conveyance 4 [No.23 clause (a)] for a consideration equal to the |

|                                                                                                                                                                                  |                                                                                                                                                                       |
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|                                                                                                                                                                                  | total amount of 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 given                                                                                                                                                  | The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument                                                                      |
| <b>33. Gift :</b> Instrument of, not being of settlement (No. 58), or Will or Transfer (No. 62)<br><br><i>Hiring Agreement or Agreement of Service - See "Agreement" (No. 5)</i> | The same duty as a Conveyance No. 23 clause (a) for a consideration equal to the value of the property                                                                |
| <b>34. Indemnity Bond</b><br><br><i>Insepectorship deed - See "Composition Deed" (No. 22)</i><br><br><i>Insurance - See "Policy of Insurance" (No. 47)</i>                       | The same duty as a security Bond (No. 57) for the same amount                                                                                                         |
| <b>2[34-A Instrument</b> correcting a purely clerical error in an instrument chargeable with duty, and in respect of which the proper duty has been paid                         | Ten Rupees]                                                                                                                                                           |

1. Substituted By U.P. Act No. 22 of 1998, Section 27
2. Vide UttarPradesh Taxation Laws (Amendment) Act 1978 (U.P. Act No. II of 1978), w.e.f. 01-01-1978.
3. Substituted By U.P. Act No. 22 of 1998, Section 28 (w.e.f. 01-09-1998)

| Description of Instrurment                                                                                                                                                            | Proper Stamp Duty |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| <b>35. Lease</b> including an under - lease or sub-lease and any agreement to let or sublet :<br><br>(a) Where by such lease, the rent is fixed and no premium is paid or delivered - |                   |



|                                                                                               |                                                                                                                                                          |
|-----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| (i) where the lease purports to be for a term not exceeding one year                          | The same duty as a Bond (No. 15), for the whole amount payable or deliverable under such lease                                                           |
| (ii) where the lease purports to be for a term exceeding one year but not exceeding five year | 3 [The same duty as a conveyance 4[No. 23 clause (a)], for a consideration equal to three times the amount or value of the average annual rent reserved] |

1. Substituted By U.P. Act No. 22 of 1998 Section 28 (w.e.f. 01-09-1998)
2. Substituted By U.P. Act No. 22 of 1998 Section 29 (w.e.f. 01-9-1998).
3. Substituted By U.P. Act No. 11 of 1992 (w.e.f. 1-11-91)
4. Substituted by U.P. Act No. 22 of 1998 Section 30 (w.e.f. 01-09-1998).

| Description of Instrumnt                                                                             | Proper Stamp Duty                                                                                                                                   |
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| (iii) where the lease purports to be for a term exceeding five years but not exceeding ten years     | 1[The same duty as conveyance 2[No.23 clause (a)], for a consideration equal to four times the amount or value of the average annual rent reserved] |
| (iv) where the lease purports to be for a term exceeding ten years, but not exceeding twenty years   | 1[The same duty as conveyance 2[No.23 clause (a)], for a consideration equal to five times the amount or value of the average annual rent reserved  |
| (v) where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years | 1[The same duty as conveyance 2[No.23 clause (a)], for a consideration equal to Six times the amount or value of the average annual rent reserved   |

|                                                                                                           |                                                                                                                                                                                                                                     |
|-----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (vi) where the lease purports to be for a term exceeding thirty years but not exceeding one hundred years | 1[The same duty as conveyance<br>2[No.23 clause (a)], for a consideration equal to ten times the amount or value of the average annual rent reserved                                                                                |
| (vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity              | 1[The same duty as conveyance<br>2[No.23 clause (a)], for a consideration equal to one-third of the whole amount of rent 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 conveyance<br>2[No.23 clause (a)], 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 |
| (b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved  |                                                                                                                                                                                                                                     |
| (i) where lease purports to be for a term not exceeding thirty year                                       | 3[The same duty as conveyance (No.23 clause (a)), for a consideration equal to The amount or value of such fine or premium or advance as set forth in the lease.                                                                    |
| (ii) where the lease purports to be for a term exceeding thirty years                                     | 3[The same duty as conveyance [No.23 clause (a)], for a consideration equal to the market value of the property which is subject of the lease.                                                                                      |



1. Substituted By U.P. Act No. 11 of 1992 (w.e.f. 1-11-91)
2. Substituted by U.P. Act No. 22 of 1998, Section 30 (w.e.f. 01-09-1998).
3. Inserted by U.P. Govt order No. 972 LKO, dated 27 April, 2001

| Description of Instrumment                                                                                                                                                                     | Proper Stamp Duty                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved</p> <p>(i) where the lease purports to be for a term not exceeding thirty years</p> | <p>The same duty as a Conveyance</p> <p>1[No.23 clause (a)], for a consideration equal to the amount or value of the 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</p> <p>2[Provided that in any case when an agreement to lease is stamped with the <i>ad valorem</i> stamp required for lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed fifty Rupees ;</p> <p>3[ provided further that where the lease purposrts to letting of a building or flat for a term not exceeding five years, the duty shall, subject to a minimum of Rupees one hundred and a maximum of Rupees ten thousand, be chargeable at the rate of two per cent of the whole be paid</p> |

|                                                                     |                                                                                                                                                                                                       |
|---------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                     | or delivered for the entire term of the lease and the amount of fine or premium or money advanced, if any, as set forth in the lease, and it shall be rounded off to the next multiple of Rupees ten] |
| (ii) where the lease purports to be for term exceeding thirty years | The same duty as a Conveyance [(No.23) clause (a)] for a consideration equal to the market value of property which is subject of the lease.                                                           |

| Description of Instrumment                                                                                                                                                        | Proper Stamp Duty         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| <b>(D) Lease</b>                                                                                                                                                                  |                           |
| (i) Where on a deed of conveyance is chargeable either on the market value of the property or on the value of consideration set forth in which is higher.<br>Not exceeding Rs. 50 | Rs. 3.00 from Rs. 6.50    |
| Exceeding Rs. 50.00 but not exceeding Rs. 100.00                                                                                                                                  | Rs. 6.00 from Rs. 12.50   |
| Exceeding Rs. 100.00 but not exceeding Rs.200.00                                                                                                                                  | Rs. 12.00 from Rs. 25.00  |
| Exceeding Rs. 200.00 but not exceeding Rs.300.00                                                                                                                                  | Rs. 18.00 from Rs. 37.50  |
| Exceeding Rs. 300.00 but not exceeding Rs.400.00                                                                                                                                  | Rs. 24.00 from Rs. 50.00  |
| Exceeding Rs. 400.00 but not exceeding Rs.500.00                                                                                                                                  | Rs. 30.00 from Rs. 62.50  |
| Exceeding Rs. 500.00 but not exceeding Rs.600.00                                                                                                                                  | Rs. 36.00 from Rs. 75.00  |
| Exceeding Rs. 600.00 but not exceeding Rs.700.00                                                                                                                                  | Rs. 42.00 from Rs. 87.50  |
| Exceeding Rs. 700.00 but not exceeding Rs.800.00                                                                                                                                  | Rs. 48.00 from Rs. 100.00 |
| Exceeding Rs. 800.00 but not exceeding Rs.900.00                                                                                                                                  | Rs. 54.00 from Rs. 112.50 |
| Exceeding Rs. 900.00 but not exceeding Rs.1000.00                                                                                                                                 | Rs. 60.00 from Rs. 125.00 |
| And Exceeding Rs. 1000.00 for every Rs. 1000 or part there of                                                                                                                     | Rs. 60.00 from Rs. 125.00 |

Reduction of stamp duty in case of transfer of immovable property up to value of Rs. ten lakh in favour of woman or women, amended in Govt. Notification No. 5-3076/11-98-500 (20) dated 31-8-1988 vide Notification No. 5-462/11-2006-500(92)/2005 LKo dated 23 Feb, 2006. If value of property exceeds Rupees ten lakh, stamp duty is chargeable at the rate of Rupees eighty per thousand.



1. Substituted By U.P. Act No. 11 of 1992 (w.e.f. 1-11-91)
2. Substituted by U.P. Act No. 22 of 1998, Section 30 (w.e.f. 01-09-1998).
3. Inserted by U.P. Govt order No. 972 LKO, dated 27 April, 2001

| Description of Instrurment                                                                              | Proper Stamp Duty                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|---------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| (i) where the lease purports to be for a term not exceeding thirty years                                | <p>1[No.23 clause (a)], for a consideration equal to the amount or value of the 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</p> <p>2[Provided that in any case when an agreement to lease is stamped with the <i>ad valorem</i> stamp required for lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed fifty Rupees ;</p> <p>3[ provided further that where the lease purposrts to letting of a building or flat for a term not exceeding five years, the duty shall, subject to a minimum of Rupees one hundred and a maximum of Rupees ten thousand, be chargeable at the rate of two per cent of the whole be paid</p> |

| (ii) where the lease purports to be for term exceeding thirty years                                                                                                               | or delivered for the entire term of the lease and the amount of fine or premium or money advanced, if any, as set forth in the lease, and it shall be rounded off to the next multiple of Rupees ten]<br><br>The same duty as a Conveyance [(No.23) clause (a)] for a consideration equal to the market value of property which is subject of the lease. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Description of Instrurment                                                                                                                                                        | Proper Stamp Duty                                                                                                                                                                                                                                                                                                                                        |
| (D) Lease                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                          |
| (i) Where on a deed of conveyance is chargeable either on the market value of the property or on the value of consideration set forth in which is higher.<br>Not exceeding Rs. 50 | Rs. 3.00 from Rs. 6.50                                                                                                                                                                                                                                                                                                                                   |
| Exceeding Rs. 50.00 but not exceeding Rs. 100.00                                                                                                                                  | Rs. 6.00 from Rs. 12.50                                                                                                                                                                                                                                                                                                                                  |
| Exceeding Rs. 100.00 but not exceeding Rs.200.00                                                                                                                                  | Rs. 12.00 from Rs. 25.00                                                                                                                                                                                                                                                                                                                                 |
| Exceeding Rs. 200.00 but not exceeding Rs.300.00                                                                                                                                  | Rs. 18.00 from Rs. 37.50                                                                                                                                                                                                                                                                                                                                 |
| Exceeding Rs. 300.00 but not exceeding Rs.400.00                                                                                                                                  | Rs. 24.00 from Rs. 50.00                                                                                                                                                                                                                                                                                                                                 |
| Exceeding Rs. 400.00 but not exceeding Rs.500.00                                                                                                                                  | Rs. 30.00 from Rs. 62.50                                                                                                                                                                                                                                                                                                                                 |
| Exceeding Rs. 500.00 but not exceeding Rs.600.00                                                                                                                                  | Rs. 36.00 from Rs. 75.00                                                                                                                                                                                                                                                                                                                                 |
| Exceeding Rs. 600.00 but not exceeding Rs.700.00                                                                                                                                  | Rs. 42.00 from Rs. 87.50                                                                                                                                                                                                                                                                                                                                 |
| Exceeding Rs. 700.00 but not exceeding Rs.800.00                                                                                                                                  | Rs. 48.00 from Rs. 100.00                                                                                                                                                                                                                                                                                                                                |
| Exceeding Rs. 800.00 but not exceeding Rs.900.00                                                                                                                                  | Rs. 54.00 from Rs. 112.50                                                                                                                                                                                                                                                                                                                                |
| Exceeding Rs. 900.00 but not exceeding Rs.1000.00                                                                                                                                 | Rs. 60.00 from Rs. 125.00                                                                                                                                                                                                                                                                                                                                |
| And Exceeding Rs. 1000.00 for every Rs. 1000 or part there of                                                                                                                     | Rs. 60.00 from Rs. 125.00                                                                                                                                                                                                                                                                                                                                |

Reduction of stamp duty in case of transfer of immovable property up to value of Rs. ten lakh in favour of woman or women, amended in Govt. Notification No. 5-3076/11-98-500 (20) dated 31-8-1988 vide Notifaction No. 5-462/11-2006-500(92)/2005 LKo dated 23 Feb, 2006. If value of property exceeds Rupees ten lakh, stamp duty is chargeable at the rate of Rupees eighty per thousand.



| Exemption                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <p>Lease, executed in the case of a cultivator and for the purposes 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</p> <p>In this exemption a lease for the purposes of cultivation shall include a lease of land for cultivation together with a homestead or tanks</p> |  |

1. Substituted by U.P. Act No. 22 of 1998, Section 30 (w.e.f. 01-09-1998).
2. Substituted by U.P. Act No. 20 of 1974.
3. Inserted by U.P. Act No. 22 of 1998, Section 30 (w.e.f. 01-09-1998).

| Description of Instrument                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Proper Stamp Duty |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| <p><b>Explan</b></p> <p>(1) when a lease undertakes to pay any recurring charge, such as as Government, revenue the landlord's share of cesses or the owener's share of muncipal rates or taxes which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent</p> <p>(2) A lease from months to months or year to year, without any fixed period or one for a fixed period with a provisions allowing the lease to hold over thereafter for an indefinite term, shall be deemed for the purposes of this Article, to be a lease not purporting to be for any definite term</p> |                   |

(3) Rent paid in advance shall be deemed to be money advanced within the meaning of this article, unless it is specifically provided in the lease that rent paid in advance will be set off towards the last instalment or instalments of rent.

1[(4)] The aggregate amount at which tolls are let, whether payable in lump sum or instalments, shall be deemed to be premium for the purposes of this Article]

2[(5)] For the purposes of second proviso the expressions "building" and "flat" shall have the same meaning respectively assigned to them in explanation (3) to clause (b-2) of Article 5]

**36. Letters 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

[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 letter shall for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion

3 [One Rupee]

Thirty Rupees

1. Inserted by U.P. Act No. 11 of 1992 (w.e.f. 01-11-1991).
2. Inserted by U.P. Act No. 22 of 1998, Section 30 (w.e.f. 01-09-1998).
3. Substituted by U.P. Act No. 22 of 1998, Section 31 (w.e.f. 01-09-1998).

| Description of Instrument                                                                                                                                                                                               | Proper Stamp Duty |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 1[38-A, License relating to arms or ammunitions, that is to say, document evidencing the licence or renewal of licence relating to arms or ammunitions, under the provisions of the Arms Act, 1959 (Act No. 54 of 1959) |                   |



|                                                                                                                            |                                  |
|----------------------------------------------------------------------------------------------------------------------------|----------------------------------|
| <b>(A) License relating to following arms :</b>                                                                            |                                  |
| (i) Revolvers or pistols                                                                                                   | Two thousand Rupees              |
| (ii) Rifles                                                                                                                | One thousand five hundred Rupees |
| (iii) DBBL Weapons                                                                                                         | One thousand Rupees              |
| (iv) SBBL Weapons                                                                                                          | One thousand Rupees              |
| (v) ML Weapons                                                                                                             | Two hundred Rupees               |
| <b>(b) Licence relating to arms or ammunitions on following Forms as set out in Schedule III to the Arms Rules, 1962 :</b> |                                  |
| (i) FORM XI                                                                                                                | Ten thousand Rupees              |
| (ii) FORM XII                                                                                                              | Ten thousand Rupees              |
| (iii) FORM XIII                                                                                                            | Five thousand Rupees             |
| (iv) FORM XIV                                                                                                              | Three thousand Rupees            |
| <b>(c) Renewal of licence relating to following arms :</b>                                                                 |                                  |
| (i) Revolvers or pistols                                                                                                   | One thousand Rupees              |
| (ii) Rifles                                                                                                                | Seven thousand fifty Rupees      |
| (iii) DBBL Weapons                                                                                                         | Five hundred Rupees              |
| (iv) SBBL Weapons                                                                                                          | Five hundred Rupees              |
| (v) ML Weapons                                                                                                             | One hundred Rupees               |

**Note :** The stamp duty chargeable on instruments of renewal of licence relating to arms mentioned in Clause (c) above to be remitted vide Notification No. K.S.V. -5-2110/11-99-500 (64)/98, dated 10-05-1999.

|                                                                                                                                  |                       |
|----------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| <b>(d) Renewal of licence relating to arms or ammunitions on following forms as set out Schedule III to the Arms Rules, 1962</b> |                       |
| (i) FORM XI                                                                                                                      | Three thousand Rupees |
| (ii) FORM XII                                                                                                                    | Three thousand Rupees |
| (iii) FORM XIII                                                                                                                  | Two thousand Rupees   |
| (iv) FORM XIV                                                                                                                    | One thousand Rupees   |

1. Inserted by U.P. Act No. 23 of 1998, Section 2 (w.e.f. 15-09-1998)

| Description of Instrumnt                                                                                                                                                                                                                                                                                                                                                                                                                                     | Proper Stamp Duty                                                                                                                                                                                                                                                                                                                                                                                                                             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>39. Memorandum of association of a company -</b></p> <p>(a) if accompanied by Articles of Association under Section 26 of the Companies Act, 1956</p> <p>(b) if not so accompanied</p> <p style="text-align: center;"><b>Exemption</b></p> <p>Memorandum of any Association formed for profit and registered under Section 25 of the Companies Act, 1956</p>                                                                                           | <p>1[Five hundred Rupees]</p> <p>1[One thousand Rupees]</p>                                                                                                                                                                                                                                                                                                                                                                                   |
| <p><b>40. Mortgage - Deed</b>, 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) :</p> <p>(a) when possession of the property or any part of the property comprised in such deeds is given by the mortgage or agreed to be given</p> <p>(b) when possession is not given or agreed to be given as afore said</p> | <p>The same duty as a Conveyance [(No.23) clause (a)] for a consideration equal to the amount secured by such deed</p> <p>The same duty as a Bond (No. 15) for the amounts secured by such deed</p> <p>The Governor is pleased to order the publication of the following English transtation of notification No. K.N. - 5-1910 / XI - 2001-500 (20)-2001, dated May 11, 2001</p> <p>General Information :<br/>Dated Lucknow, May 11, 2001</p> |



Is exercise of the powers under clause (a) of sub-section (1) of section the Indian Stamp Act, 1899 (Act No. 2 of 1899) as amended from the time to time in its application to uttar pradesh, the Governer is pleased to reduce with effect from the date of publication of this notification in the Gazette, the stamp duty exceeding Rs. 100.00 (Rupees One hundred) chargeable under clause (b) of Aticle 40 of schedule I-B of said Act on the instruments of mortgage for securing the payment] of money not exceeding Rs. 30,000.00 ( Rupees thirty thousand) executed by such beneficiaries whose annual income is not more than Rs. 32,000.00 (Rupees thirty two thousand) in favour of Banks and other finacial institutions under credit cum sub-sidy Scheme of Rural Housing of Government of India sponser by Rural Development Department of Government of Uttar Pradesh.

For the purposes of this notification the expresion "Bank and other finacial inditution" means -

(i) A Banking Company, as defined in the Banking Regulation Act, 1949,

(ii) the State Bank of India constituted under the State Bank of India Act, 1955 ;

(iii) a subsidiary Bank, as defined in the State Bank of India (Subsidiary Bank) Act, 1959.

(iv) a corresponding new Bank constituted under the Banking Companies (acquisition and transfer of undertakings) Act, 1970

(v) a financial Bank or Central Bank, as defined in the Uttar Pradesh, Co-operative Societies Act, 1965 and the Uttar Pradesh Krishi Evam Gramya Vikas Bank Limited as defined in the Uttar Pradesh Rajya Sahkari Gramya Vikas Bank Act, 1964 ;

(vi) the Uttar Pradesh State Agro Industrial Corporation Limited a company incorporated under the Companies Act, 1956,

(vii) the Small Industrial Development Corporation Limited, a company incorporated under the companies Act, 1956.



| Explanation                                                                                                                                                                                                                                       |               |
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| 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 given possession within the meaning of this article                                               |               |
| (c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above - mentioned purpose, where the principal or primary security is duly stamped for every sum secured not exceeding Rs. 1,000 | 2[Ten Rupees] |
| and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000                                                                                                                                                                            | 2[Ten Rupees] |

1. Substituted By U.P. Act No. 22 1998, Section 32 (w.e.f. 01-09-1998)
2. Substituted by U.P. Act No. 22 of 1998, Section 33 (w.e.f. 01-09-1998)

| Description of Instrumment                                                                                                                                                                                                                                                              | Proper Stamp Duty |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| <b>Exemptions</b>                                                                                                                                                                                                                                                                       |                   |
| (1) Instrument executed by persons taking advances under the Land Improvement Loans Act, 1883 or the Agriculturists Loans Act, 1884, or by their sureties, as securities for the repayment of such advances                                                                             |                   |
| (2) Letter of Hypothecation accompanying a bill-of-exchange                                                                                                                                                                                                                             |                   |
| Inserted Vide Notification No. KN-5-31.39/11-2001-500 (121) 2000 T.C. Dated LKO 25.5.2001 (3) The stamp Duty chargeable under clause (b) and (c) of Article 40 of schedule 1-B of the said Act on the instrument of Mortgage to the extent of the amount that exceeds Rupees five lakh. |                   |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| <p><b>41. Mortgage of a crop</b>, 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 -</p> <p>(a) when the loan is repayable not more than three months from the date of the instruments for every sum secured not exceeding 1[Rs.6000]</p> <p>and for every 1[Rs. 6,000] or part thereof secured in excess of 1[Rs. 6,000]</p> <p>(b) when the loan repayable more than three months, but not more than eighteen months, from the date of the instrument :</p> <ul style="list-style-type: none"> <li>• For every sum secured not exceeding 1[Rs. 3,000]</li> <li>• And for every 1[Rs. 3,000] or part thereof secured in excess of 1[Rs. 3,000]</li> <li>• And for every 1[Rs. 200 or part thereof secured in excess of Rs. 200]</li> </ul> | <p>1[Ten Rupees]</p> <p>1[Ten Rupees]</p> <p>1[Twenty Rupees]</p> <p>1[Twenty Rupees]</p> <p>2[Thirty-five Paise]</p> |
| <p><b>42. Notarial Act</b>, that is to say, an instrument endorsement note, attestation, certificate or entry not being a Protest (No. 50) made or signed by Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.</p> <p>See also "Protest of Bill or Note" (No. 50)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <p>3[Ten Rupees]</p>                                                                                                  |

1. Substituted by U.P. Act No. 22 of 1998, Section 34 (w.e.f. 01-09-1998).
2. Substituted by U.P. Act No. 19 of 1982 (w.e.f. 15-06-1982).
3. Substituted by U.P. Act No. 22 of 1998, Section 35 (w.e.f. 01-09-1998).

| Description of Instrumment                                                                                                                      | Proper Stamp Duty |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| <p><b>43. Note or Memorandum</b>, sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal -</p> |                   |



|                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (a) of any goods exceeding in value of<br>1[two hundred Rupees]                                                                                                                 | 1[Ten Rupees]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| (b) of any stock or marketable security<br>exceeding in value 1[two hundred Rupees]                                                                                             | 2[Subject to maximum<br>1[one thousand Rupees; ten<br>Rupees for every Rs. 20,000]<br>or part thereof the value of<br>the stock or security]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 44. Note of protest by the master of a ship<br><br>See also Protest by the Master of Ship (no. 51)<br><br><i>Order for the payment of Money</i> - See Bill<br>exchange (No. 13) | 3[Ten Rupees]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 45. Partition, Instrument of [as defined by<br>Section 2 (15)]                                                                                                                  | <p>The same duty as a Bond<br/>(No. 15) for the amount of<br/>the value of the separated<br/>share or shares of the<br/>property.</p> <p>N.B. - The largest share<br/>remaining after and the<br/>property as partitioned (or if<br/>there are two or more shares<br/>of equal value and not<br/>smaller than any of other<br/>shares), then one of such<br/>equal shares shall be deemed<br/>to be that from which the<br/>other shares are separated :</p> <p>Provided always that :</p> <p>4[(a) when an instrument<br/>containing an agreement to<br/>divide property in severalty<br/>is executed and partition is<br/>effected in pursuance of such<br/>agreement, the duty<br/>chargeable upon the</p> |

|  |                                                                                                                                                                                                                                                                 |
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|  | instrument effecting such partition or upon the instrument recording, by way of declaration or otherwise, the terms of such partition shall be reduced by the amount of duty paid in respect of the first instrument but shall not be less than 5[tен Rupees] : |
|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

1. Substituted by U.P. Act No. 22 of 1998 Section 36 (w.e.f. 01-09-1998).
2. Substituted by U.P. Act No. 19 of 1982 (w.e.f. 15-06-1982).
3. substituted by U.P. Act No. 22 of 1998 Section 37 (w.e.f. 01-09-1998).
4. Substituted by U.P. Act No. 20 of 1974.
5. Substituted by U.P. Act No. 22 of 1998 Section 38 (w.e.f. 01-09-1998).

| Description of Insturment | Proper Stamp Duty                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                           | <p>(b) where land is held on Revenue Settlement, the value for the purposes of this article shall be deemed to be-</p> <p>(i) Twenty times the annual revenue, and</p> <p>(ii) ten times the net profit that have arisen from the land during the year next before the date of partition, where the land is wholly or partly exempt from payment of revenue</p> <p>1[(c) where a final order for effecting a partition passed by any Revenue Authority or any Civil Court, or an award by a Arbitrator directing a partition, is stamped with the</p> |



|                                                                                                  |                                                                                                                                                                                                        |
|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                  | 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 2[tен Rupees] |
| <b>46 Partnership -</b>                                                                          |                                                                                                                                                                                                        |
| <b>A- Instrument of -</b>                                                                        |                                                                                                                                                                                                        |
| (a) where the capital of the partnership does not exceed 3[Rs. 10,000]                           | The same duty as a Bond (No. 15)                                                                                                                                                                       |
| (b) in any other case                                                                            | 4[The same duty as a Bond (No. 15) for 3[Rs. 10,000]                                                                                                                                                   |
| <b>B- Dissolution of -</b>                                                                       |                                                                                                                                                                                                        |
| <i>Pawn or Pledge</i> - See Agreement relating to Deposit of Title Deeds, pawn or pledge (No. 6) | 3[One hundred Rupees]                                                                                                                                                                                  |
| 47. * * *                                                                                        |                                                                                                                                                                                                        |
| 48. <b>Power-of Attorney</b> [as defined in Section 2 (21)] not being a Proxy (No. 52) -         |                                                                                                                                                                                                        |

1. Substituted by U.P. Act No. 20 of 1974.
2. Substituted by U.P. Act No. 22 of 1998, Section 38 (w.e.f. 01-09-1998).
3. Substituted by U.P. Act No. 22 of 1998, Section 39 (w.e.f. 01-09-1998).
4. Substituted by U.P. Act No. 19 of 1981 (w.e.f. 01-09-1981).

| Description of Instrumnt                                                                                                                                                                   | Proper Stamp Duty |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| (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 | 1[Ten Rupees]     |
| (b) when authorizing one person or more to act on a single transaction other than the case mentioned in clause (a)                                                                         | 1 [Twenty Rupees] |

|                                                                                                                                                                                 |                                                                                                                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| (c) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally                                                          | 2[Fifty Rupees]                                                                                                                               |
| (d) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally                                        | 2[One hundred Rupees]                                                                                                                         |
| (e) when given for consideration and authorizing the attorney to sell any immovable property                                                                                    | The same duty as a Conveyance 1[(No.23 clause (a))] for the amount of the consideration                                                       |
| 3[(ee) when irrevocable authority is given to the attorney to sell immovable property                                                                                           | The same duty as a Conveyance 1[(No.23 clause (a))] on the market value of the property forming subject to such authority]                    |
| 4[(f) when authorizing more than ten persons to Act jointly and severally in more than one transaction or generally                                                             | 5[Ten Rupees for each person authorised]                                                                                                      |
| <p style="text-align: center;"><b>Explan</b></p> <p>For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person</p> | <i>Note : The term "registration" includes every operation incidental to registration under the Indian Registration Act (Act XVI of 1908)</i> |
|                                                                                                                                                                                 |                                                                                                                                               |

1. Substituted by U.P. Act No. 22 of 1998, Section 40 (w.e.f. 01-09-1998).
2. Substituted by U.P. Act No. 23 of 1988 (w.e.f. 24-06-1988)
3. Inserted by U.P. et No. 11 of 1992 (w.e.f. 1-11-1991)
4. Substituted by the Uttar Pradesh Court Fee, Stamp and Registration Laws (Amendment) Act. (U.P. Act No. 6 of 1980) (w.e.f. November 21, 1979).
5. Substituted by U.P. Act No. 23 of 1988 (w.e.f. 24-06-1988).

| Description of Instrumnt | Proper Stamp Duty |
|--------------------------|-------------------|
| 49. * * *                |                   |



|                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 50. <b>Protest of bill or note</b> , 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                                                                                                                                                                                      | 1[Ten Rupees]                                                                                                                                                                                        |
| 51. <b>Protest by the master of ship</b> , that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing or 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 | 2[Ten Rupees]                                                                                                                                                                                        |
| 52. * * *                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                      |
| 53. * * *<br>See also " <i>Note of Protest</i> " by the master of ship) No. 44)                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                      |
| 54. <b>Re-conveyance of Mortgaged Property -</b><br><br>(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000<br><br>(b) in any other case                                                                                                                                                                                                                            | The same duty as a Conveyance 3[(No. 23 clause (a))] for the amount of such consideration as set forth in the Re-conveyance<br>4 [The same duty as a Conveyance 3[(No.23 clause (a))] for Rs. 1,000] |
| 55. <b>Release</b> , 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 :<br><br>(a) in the amount or value of the claim does not exceed Rs. 2,500                                                                                                                   | The same duty as a Bond (No. 15) for such amount or value as set forth in the Release                                                                                                                |

|                       |                                                   |
|-----------------------|---------------------------------------------------|
| (b) in any other case | 5[The same duty as a Bond (No. 15) for Rs. 3,000] |
|-----------------------|---------------------------------------------------|

1. Substituted by U.P. Act No. 22 of 1998, Section 41 (w.e.f. 01-09-1998).
2. Substituted by U.P. Act No. 22 of 1998, Section 42 (w.e.f. 01-09-1998).
3. Substituted by U.P. Act No. 27 of 199, Section 43 (w.e.f. 01-09-1998).
4. Substituted by U.P. Act No. 19 of 1981 (w.e.f. 01-08-1981)
5. Substituted by U.P. Act No. 19 of 1981 (w.e.f. 01-08-1981)

| Description of Instrument                                                                                                                                                                                                                                                                                                                                                       | Proper Stamp Duty                                                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| 56. Respondentia Bond, that is to say, any instrument securing a loan on the cargo laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.<br>Revocation of any Trust or Settlement- See "Settlement" (No. 58) ; "Trust" (No. 64)                                                                                         | The same duty as a Bond (No. 15) for the amount of the loan secured |
| 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 or the due discharge of a liability -<br><br>(a) when the amount secured does not exceed 1[Rs. 100]<br><br>(b) in any other case | 1[Ten Rupees]<br><br>1[One hundred Rupees]                          |
| <b>Exemptions</b><br><br>Bond or other instrument, when executed -<br><br>(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 ;<br><br>(b) by 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 :

(c) under No. 3-A of the Rules made by the State Government under Section 70 of the Bombay Irrigation Act, 1879 ;

(d) executed by person taking advances under the Land Improvment Loans Act, 1883, or the Agriculturists Loans Act, 1884, or by their sureties, as securities for the payment of such advances :

(e) executed by officers of the Government of their sureties to secure the due execution of an office, or the due accounting for money or other property received by virtue thereof.

I. Substituted by U.P. Act No. 22 of 1998, Section 44 (w.e.f. 01-09-1998).

| Description of Instrurment                                                 | Proper Stamp Duty                                                                                                                                                                                                                                                                                                                                                             |
|----------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 58. Settlement,<br><br>A- <i>Instrument of</i> (including a deed of dower) | The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled :<br><br>1[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 2[tен Rupees] |

|                                                                                                                                                                                   |                                                                                                                                                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p align="center"><b>Exemption</b></p> <p>Deed of dower executed on the occasion of a marriage between Mohammedans</p> <p>B- Revocation of -</p> <p>See also "Trust" (No. 64)</p> | <p>3[The same duty as a Bond (No. 15) for a sum equal to the amount or property concerned, but not exceeding fifty six Rupees]</p>                             |
| <p>59. Share warrants, to bearer issued under the Indian Companies Act, 1913</p>                                                                                                  | <p>The same duty as a Debenture transferable by delivery (No. 27) (b) for a face amount equal to the nominal amount of the shares specified in the warrant</p> |

1. Substituted by U.P. Act No. 20 of 1974.
2. Substituted by U.P. Act No. 22 of 1998 Section 45 (w.e.f. 01-09-1998).
3. Substituted by U.P. Act No. 19 of 1982 (w.e.f. 15-06-1982).

| Description of Instrumnt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Proper Stamp Duty |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| <p align="center"><b>Exemption</b></p> <p>Share warrant when issued by a Company in pursuance of the Indian Comapnies Act, 1913, Section 43, to have effect only upon payment as composition for that duty, to the Collector of Stamp, revenue of :</p> <p>(a) one and half per centum of the whole subscribed capital of the company, or</p> <p>(b) if any company which has paid the said duty or composition in full, subsequently issue an addition to its subscribed capital, one and half per centum of the additional capital so issued</p> <p>Scrip - See "certificate" (No. 19)</p> |                   |





|                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|--------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1[(c) of any interest secured by a bond, mortgage deed or policy of insurance -            | The duty with which such bond, mortgage - deed or policy is chargeable :                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 2[(1) if the duty on such bond, mortgage-deed or policy does not exceed one hundred Rupees | Provided that the duty payable shall be rounded off the next multiple of ten Rupees]                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| (ii) in any other case                                                                     | 2[One hundred Rupees] :<br><br>Provided that, if by any one instrument the interest secured by several bonds ; mortgage-deeds or policies of insurance is transferred, the duty payable in respect of such instrument shall be the aggregate of duties which would have been payable if separate instruments of transfer were executed in respect of each such bond, mortgage-deed or policy of insurance :]<br><br>3[Provided further, that the duty payable shall be rounded off to the next multiple of ten Rupees] |

1. Substituted by U.P. Act No. 20 of 1974.
2. Substituted by U.P. Act No. 22 of 1998 Section 48 (w.e.f. 01-09-1998).
3. Inserted by U.P. Act No. 22 of 1998, Section 48 (w.e.f. 01-09-1998).

| Description of Instrumnt                    | Proper Stamp Duty     |
|---------------------------------------------|-----------------------|
| (d) of any property under the Administrator | 1[One hundred Rupees] |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| <p>General's Act, 1913, Section 25<br/>(e) of any trust property without consideration from one trustee to another trustee or from a trustee to a beneficiary</p> <p style="text-align: center;"><b>Exemption</b></p> <p>Transfer by endorsement :</p> <p>(a) of a bill-of-exchange, cheque or promissory note ;</p> <p>(b) of a bill-of-lading, delivery order, warrant for goods or other mercantile document of title to goods ;</p> <p>(c) of policy of insurance ;</p> <p>(d) of securities of the Central Government or the State Government.</p> <p>(See also Section 8)</p> | <p>1[Seventy Rupees]</p>                                                                                                                    |
| <p>63. Transfer of lease by way of assignment and not by way of under-lease</p> <p style="text-align: center;"><b>Exemption</b></p> <p>Transfer of any lease exempt from duty</p>                                                                                                                                                                                                                                                                                                                                                                                                   | <p>The same duty as a Conveyance 2[(No. 23 clause (a) for a consideration equal to for the amount of the consideration for the transfer</p> |
| <p>64. Trust :</p> <p>A. Declaration of- of, or concerning, any property when made by any writing not being Will :</p> <p>(a) where the amount or value does not exceed</p>                                                                                                                                                                                                                                                                                                                                                                                                         | <p>The same duty as on a Bond</p>                                                                                                           |

|                                                                                                             |                                                                                                                                                                                    |
|-------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Rs. 10,000<br>(b) where such amount exceeds Rs. 10,000<br>for every additional Rs. 1,000<br>or part thereof | (No. 15)<br>3[On ten thousand Rupees<br>the duty payable under clause<br>(a) and on the remainder,<br>4[ten Rupees] for every<br>additional on thousand<br>Rupees or part thereof] |
|-------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

1. Substituted by U.P. Act No. 22 of 1998, Section 48 (w.e.f. 01-09-1998).
2. Substituted by U.P. Act No. 22 of 1998, Section 49(w.e.f. 01-09-1998).
3. Substituted by U.P. Act No. 19 of 1982 (w.e.f. 15-06-1982).
4. Substituted by U.P. Act No. 22 of 1998, Section 50(w.e.f. 01-09-1998).

| Description of Instrument                                                                                                                                                                                                                                                                                                                                | Proper Stamp Duty                                                                                                                                                                               |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| B. <i>Revocation of</i> - or concerning, any property<br>when made by any instrument other than a Will<br><br>See also "Settlement" (No. 58)<br><i>Valuation</i> - See "Appraisement" (No. 8)<br><i>Vakil</i> - See "Entry as a Vakil" (No. 30)                                                                                                          | 1[The same duty as a Bond<br>(No. 15) for a sum equal to<br>to the amount or value of the<br>property concerned but not<br>exceeding 2[the duty payable<br>on a Bond (No. 15) for<br>Rs. 2,000] |
| 65. <b>Warrant of goods</b> , that is to say, any<br>instrument evidence the title of any person<br>therein named, or his assigns, or the holder<br>thereof, to the property in any goods, lying in<br>upon any dock, warehouse or wharf, such<br>instrument being signed or certified by or on<br>behalf of the person is whose custody goods<br>may be | 3[Ten Rupees]                                                                                                                                                                                   |



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