

Short
title,

1. (1) This Act may be called the
Indian Stamp (Andhra Pradesh Amendment)

extent
and
commence-

Act, 2003.

(2) It extends to the whole of the

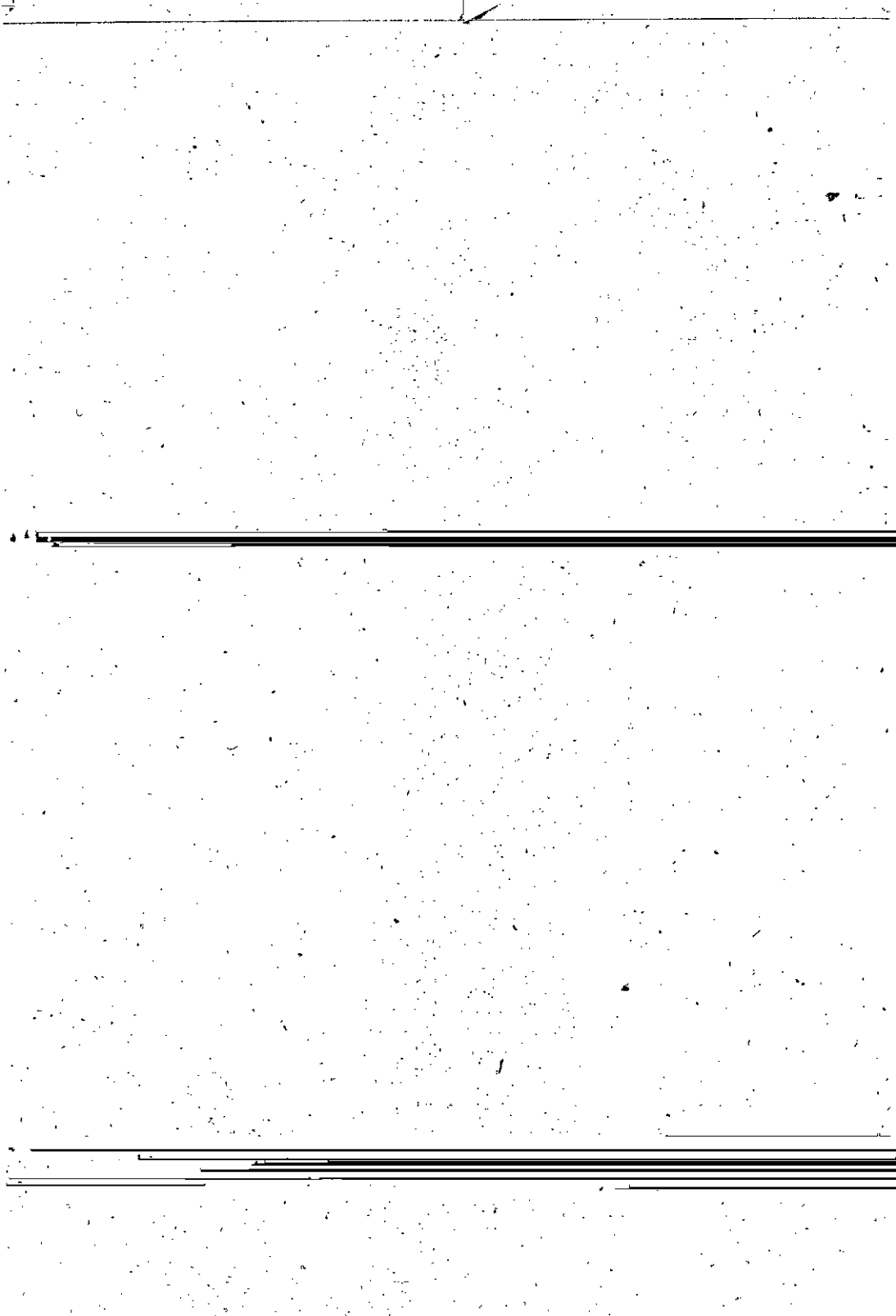
(3) It shall come into force on such
date as the State Government may, by

(iii) in sub-section (2), for clause (b), the following clause shall be substituted, namely:-

"(b) save as aforesaid and in respect

of clause (b) of sub-section (1), the State Government.

K.G. SHANKAR,
Secretary to Government,
Legislative Affairs & Justice(FAC),
Law Department.





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"(2) The Chief Controlling Revenue Authority, or any officer generally or specially authorised by it in

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Short
title,
extent
and
commen-
cement.

1. (1) This Act may be called the Indian Stamp (Andhra Pradesh Amendment) Act, 2005.

(2) It extends to the whole of the State of Andhra Pradesh.

(3) It shall come into force on such date as the State Government may by notification in the Andhra Pradesh Gazette, appoint.

Amend-
ment of
Section 2,
Central
Act II of
1899
Central
Act I of
1956.

2. In the Indian Stamp Act, 1899 (hereinafter referred to as the principal Act), as in force in the State of Andhra Pradesh, in section 2, in clause (10), after the words "or final order of any Civil Court," the words "every order made by the High Court under section 394 of the Companies Act, 1956 in respect of amalgamation or merger of companies," shall be inserted.

Amend-
ment of
section
47-A.

3. In section 47-A of the principal Act, for sub-section (3-A), the following shall be substituted, namely:-

"(3A)(i) The Inspector General may *suo moto*, call for and examine the record of any order passed or proceedings recorded by the Collector under sub-section (2) or sub-section (3) and if such order or proceeding recorded is found leading to loss of legitimate revenue due to disregard of market value by the Collector based on mistake, omission, or failure to take into account, any direct or collateral factual evidence affecting the market value of the property involved in the case referred under sub-section (2) or sub-section (3) as the case may be may make such enquiry or cause such enquiry and inspection of the property to be made and subject to the provisions of this Act may initiate proceedings to revise, modify or set aside such order or proceeding and may pass such order in reference thereto as he thinks fit determining the market value and corresponding deficit stamp duty:

Provided that such action for revision shall be initiated within a period of one year from the date of the order or proceedings issued by the Collector acting under sub-section (2) or sub-section (3);

(ii) the power under clause (i) shall not be exercised by the authority specified therein in respect of any issue or question which is the subject matter of an appeal before, or which was decided an appeal by, the appellate authority under sub-section (5);

(iii) no order shall be passed under clause (i) enhancing any duty unless an opportunity has been given to the party to show cause against the proposed revision of market value and deficit Stamp Duty;

(iv) where any action under this sub-section has been deferred in respect of any reference under sub-section (2) or sub-section (3) on account of any stay order granted by the court in any case or by reason of the fact that another proceeding is pending before the court involving a question of law having a direct bearing on the order or proceeding in question, the period during which the stay order was in force or such proceeding was pending shall be excluded in computing the period of one year specified in the proviso to clause (i) of this section for the purpose of exercising the power under this sub-section.”

4. Section 48 of the principal Act shall be renumbered as sub-section (1) thereof, and after sub-section (1) as so renumbered, the following shall be added, namely:- Amendment of section 48.

“(2) All duties, penalties and other sums required to be paid under this Chapter, shall be a charge on the properties of the person liable to pay the duties, penalties and other sums:

Provided that such a charge shall be deemed to be applicable to all cases which are pending recovery and to the proceedings initiated under sub-section (1).

Central
Act XVI
of 1908.

(3) Notwithstanding anything contained in the Registration Act, 1908, a note of such charge and its extinguishment shall be made in the indices prescribed therein and shall be deemed to be a notice under the said Act.”.

Amend-
ment of
Schedule
1-A.

5. In Schedule 1-A of the principal Act,--

(1) for article 7 and the entires relating thereto, the following shall be substituted, namely:-

“7. Agreement relating to deposit of title deeds, pawn, pledge or hypothecation, that is to say, any instrument evidencing an agreement relating to,—

(a) the deposit of title deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), where such deposit has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt;

(b) the pawn, pledge or hypothecation of moveable property, where such pawn, pledge, or hypothecation has been made by way of security for the repayment of money advanced, or to be advanced by way of loan or an existing or future debt,-

0.5% of the amount secured by such deed, subject to a maximum of fifty thousand rupees.

(i) if such loan or debt is repayable on demand or more than three months from the date of the instrument, evidencing the agreement; 0.5% of the amount secured, subject to a maximum of two lakh rupees.

(ii) if such loan or debt is repayable not more than three months from the date of such instrument. Half the duty payable under sub-clause (i).

Explanation:- For the purpose of the clause (a) of this article, notwithstanding anything contained in any judgement, decree or order of any court or order of any authority, any letter, note, memorandum or writing relating to the deposit of title deeds whether written or made either before or at the time when or after the deposit of title deeds is effected and whether it is in respect of the security for the first loan or any additional loan or loans taken subsequently, such letter, note, memorandum or writing shall, in the absence of any separate agreement or memorandum of agreement relating to deposit of such title deeds, be deemed to be an instrument, evidencing an agreement relating to the deposit of title deeds.

Exemption:-

1. Letter of hypothecation accompanying a bill of exchange duly stamped.

2. Unattested instrument of pawn or pledge of,--

(a) Farm equipment and Tractors;

(b) Any goods for a loan secured upto one lakh rupees.”

(2) for article 11 and the entries relating thereto, the following shall be substituted, namely:-

“11. Articles of Association of a company,—

(i) where the company has no share capital; One thousand rupees.

(ii) where the company has authorised share capital or increased share capital. 0.15% of such authorised share capital subject to a minimum of one thousand rupees and a maximum of five lakh rupees.”.

(3) in article 18, for clause (2) and the entries relating thereto, the following shall be substituted, namely:—

“(2) A chit Agreement, that is to say, an agreement, relating to a chit as defined in clause (2) of section 2 of the Andhra Pradesh Chit Funds Act, 1971, if, either such agreement is executed, or the chit is conducted in the State of Andhra Pradesh, where the value of the chit,—

Act 9 of 1971.

(i) does not exceed rupees one lakh; Ten rupees;

(ii) exceeds rupees one lakh. Fifty rupees.”.

(4) in article 20, after clause (c), the following shall be added, namely:—

“(d) conveyance, so far as it relates to amalgamation or merger of companies under the order of High Court under section 394 of the Companies Act, 1956. Two rupees for every one hundred rupees or part thereof of the market value of the property, which is the subject matter of such conveyance.

Central Act I of 1956.

Explanation:- For the purpose of the clause (d) the market value of the property shall be deemed to be the amount of total value of the shares issued or allotted by the transferee company, either in exchange or otherwise, and the amount of consideration, if any, paid for such amalgamation or merger.”.

(5) in article 24, in column (1), for the words “twenty rupees.”, the words “five thousand rupees.” and in column (2) for the words “Twenty paise.”, the words “Ten Rupees.”, shall respectively be substituted.

(6) for article 31 and the entries relating thereto, the following shall be substituted, namely:-

“31. Lease, including an under-lease or sub-lease and any agreement to let or sub-let or any renewal of lease,-

(a) Whereby such lease, the rent is fixed and no premium is paid or delivered,--

(i) where the lease purports to be for a term of less than one year;

Two rupees for every one hundred rupees or part thereof for the first Rs. 1000/- and every Rs. 500/- or part thereof in excess of Rs. 1,000/- ten rupees, for the whole amount payable or deliverable under such lease;

(ii) where the lease purports to be for a term of not less than one year but not more than five years;

Two rupees for every one hundred rupees or part thereof for the first Rs. 1000/- and for every Rs. 500/- or part thereof in excess of Rs. 1,000/- ten rupees, for the amount or value of the average annual rent reserved;

(iii) where the lease purports to be for a term exceeding five years but not exceeding ten years; Five percent for a market value equal to the amount or value of one and half times of the average annual rent reserved;

(iv) where the lease purports to be for a term exceeding ten years but not exceeding twenty years; Five percent for a market value equal to the amount or value of three times of the average annual rent reserved;

(v) where the lease purports to be for a term exceeding twenty years but not exceeding thirty years; Five percent for a market value equal to the amount or value of five times of the average annual rent reserved;

(vi) (a) where the lease purports to be for a period in excess of thirty years or in perpetuity or does not purports to be for a definite period; Five percent on the market value of the property or value of ten times of the average annual rent reserved whichever is higher;

(b) where the lease is granted for a fine or premium or for money advanced or to be advanced and where no rent is reserved; Five percent on the market value of the property or the amount or value of such fine or premium or advanced as setforth in the lease, whichever is higher;

(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved; Five percent on the market value of the property or the amount or value of such fine or premium or advanced as setforth in the lease, whichever is higher in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered:

Provided that, in any case when an agreement to lease is stamped with the advolrem stamp required for a lease and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed one hundred rupees;

Exemption:- Lease, executed in case of a cultivator and for the purpose of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any 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 thousand rupees.

Explanation:- When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses, or the owner's share of municipal 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;

(d) where the lessee undertakes to effect improvement in the leased property and agrees to make the same to the lessor at the time of termination of lease falling under clauses (a), (b) or (c);

Five percent on the value of the improvements contemplated to be made by the lessee as setforth in the deed in addition to the duty chargeable under clauses (a), (b) or (c).”.

(7) for article 33 and the entries relating thereto, the following shall be substituted, namely:-

“33. Licence of immovable or movable property, that is to say licence granted by owner or authority for rent or fee or by whatever name it is called,—

(a) Whereby such licence granted for rent or fee or by whatever name it is called,—

(i) where the licence purports to be for a term of less than one year;

Two rupees for every one hundred rupees or part thereof for the first Rs. 1000/- and for every Rs. 500/- or part thereof in excess of Rs. 1,000/- ten rupees, for the whole amount payable or deliverable under such licence;

(ii) where the licence purports to be for a term of not less than one year but not more than five years;

Two rupees for every one hundred rupees or part thereof for the first Rs. 1000/- and for every Rs. 500/- or part thereof in excess of Rs. 1,000/- ten rupees, for the amount or value of the average annual rent or fee or by whatever name it is called;

(iii) where the licence purports to be for a term of not less than five years but not exceeding ten years;

Five percent on the amount or value of one and half times of the average annual rent or fee or by whatever name it is called;

(b) where the licence is granted for a lumpsum amount advanced and where no rent or fee or by whatever name it is called is reserved; Five percent on the lumpsum amount as setforth in the licence;

(c) where the licence is granted for a lumpsum amount advanced in addition to rent or fee or by whatever name it is called; Five percent on the lumpsum amount advanced as setforth in the licence in addition to the duty which would have been payable on such licence if no lumpsum amount advanced had been paid or delivered;”

(8) for article 34, and the entries relating thereto, the following shall be substituted, namely:-

“34. Memorandum of Association of a company:-

(a) if accompanied by Articles of Association under section 26 of the Companies Act, 1956; Five hundred rupees;

(b) if not so accompanied; The same duty as under article 11, according to the share capital of the company.”

(9) for article 41, and the entries relating thereto, the following shall be substituted, namely:-

“41. Partnership:-

A. Instrument of,-

(a) where the capital of the partnership does not exceed Rs. 5000/- One hundred rupees.

Central
Act 1 of
1956.

- (b) in any other case. Five hundred rupees.
- B. Reconstitution of,-**
- (a) where immovable property contributed as share by a partner or partners remains with the firm at the time of outgoing in whatever manner by such partner or partners on reconstitution of such partnership; Five percent on the market value of the immovable property remaining with the firm.
- (b) in any other case. Rupees five hundred.
- C. Dissolution of,-**
- (a) where the property which belonged to one partner or partners when the partnership commenced is distributed or allotted or given to another partner or partners; Five percent on the market value equal to the market value of the property distributed or allotted or given to the partner or partners under the instrument of dissolution in addition to the duty which would have been chargeable on such dissolution if such property had not been distributed or allotted or given;
- (b) in any other case. Rupees five hundred.”

T. MADAN MOHAN REDDY,
Secretary to Government,
Legislative Affairs and Justice,
Law Department.

Registered No. HSE/49

[Price : Rs. 0-30 Paise.



ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE

PART IV-B EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 22] HYDERABAD, FRIDAY, JUNE 8, 2007

**ANDHRA PRADESH ACTS, ORDINANCES AND
REGULATIONS ETC.,**

The following Act of the Andhra Pradesh Legislative Assembly which was reserved by the Governor on the 19th January, 2007 for the consideration and assent of the President received the assent of the President on the 28th May, 2007 and the said assent is hereby first published on the 8th June, 2007 in the Andhra Pradesh Gazette for general information:-

ACT No. 19 OF 2007.

AN ACT FURTHER TO AMEND THE REGISTRATION ACT, 1908 IN ITS APPLICATION TO THE STATE OF ANDHRA PRADESH.

Be it enacted by the Legislative Assembly of the state of Andhra Pradesh in the Fifty-eighth Year of the Republic of India as follows:-

[1]

Short
title,
extent and
commence-
ment.

1. (1) This Act may be called the Registration (Andhra Pradesh Amendment) Act, 2007.

(2) It extends to the whole of the State of Andhra Pradesh.

(3) It shall come into force on such date as the State Government may, by notification, appoint.

Substi-
tution of
section
22-A,
Act 16 of
1908.

2. In the Registration Act, 1908 in its application to the State of Andhra Pradesh, for section 22-A, the following new section shall be substituted, namely:-

"Prohibition of
registration of
certain docu-
ments.

22-A (1) The following classes of documents shall be prohibited from registration, namely:-

(a) documents relating to transfer of immovable property, the alienation or transfer of which is prohibited under any statute of the State or Central Government;

(b) documents relating to transfer of property by way of sale, agreement of sale, gift, exchange or lease in respect of immovable property owned by the State or Central Government, executed by persons other than those statutorily empowered to do so;

(c) documents relating to transfer of property by way of sale, agreement of sale, gift, exchange or lease exceeding (ten) 10 years in respect of immovable property, owned by Religious and Charitable Endowments falling under the purview of the Andhra Pradesh Charitable and Hindu Religious Institutions and Endowments Act, 1987 or by Wakfs falling under the Wakfs Act, 1995 executed by persons other than those statutorily empowered to do so;

(d) Agricultural or urban lands declared as surplus under the Andhra Pradesh Land Reforms (Ceiling on Agricultural Holdings) Act, 1973 or the Urban Land (Ceiling and Regulation) Act, 1976;

(e) any documents or class of documents pertaining to the properties the State Government may, by notification prohibit the registration in which avowed or accrued interests of Central and State Governments, local bodies, educational, cultural, Religious and Charitable Institutions, those attached by Civil, Criminal Revenue Courts and Direct and Indirect Tax laws and others which are likely to adversely affect these interests.

(2) For the purpose of clause (e) of sub-section (1), the State Government shall publish a notification after obtaining reasons for and full description of properties furnished by the District Collectors concerned in the manner as may be prescribed.

(3) Notwithstanding anything contained in this Act, the registering officer shall refuse to register any document to which a notification issued under clause (e) of sub-section (1);

(4) The State Government either *suo moto* or on an application by any person or for giving effect to the final orders of the High Court of Andhra Pradesh or Supreme Court of India may proceed to denotify, either in full or in part, the notification issued under sub-section (2)."

3. Notwithstanding anything in any judgement, decree or order of a Court, Tribunal or any other authority to the contrary no notification declaring that the registration of any document or class of documents is opposed to public policy and the refusal of the same for registration under section 22-A of the principal Act during the period with effect from 1st April, 1999 being the date of the commencement of the Registration (Andhra Pradesh

Valida-
tion.

Act 4 of 1999. Amendment) Act, 1999 upto the date of the commencement of the Registration (Andhra Pradesh Amendment) Act, 2006 substituting new section 22-A in the Principal Act, shall be deemed to be invalid and the refusal for registration of the said document deemed to have been validly refused for registration, and accordingly,-

(a) no suit or other proceeding shall be maintained or continued in any Court against the State Government or any person or authority whatsoever for the purpose of registration; and

(b) no Court shall enforce any decree or order directing to register.

T. MADAN MOHAN REDDY,
Secretary to Government,
Legislative Affairs & Justice,
Law Department.



ఆంధ్ర ప్రదేశ్ రాజ పత్రిక
THE ANDHRA PRADESH GAZETTE
PART IV-B-EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 2] HYDERABAD, FRIDAY, JANUARY 31, 1992.

**ANDHRA PRADESH ACTS, ORDINANCES AND
 REGULATIONS, ETC.**

The following Act of the Andhra Pradesh Legislative Assembly which was reserved by the Governor on the 6th November, 1991 for the consideration and assent of the President received the assent of the President on the 23rd January, 1992 and the said assent is hereby first published on the 31st January, 1992 in the Andhra Pradesh Gazette for general information:-

Act No. 1 OF 1992

An Act further to amend the Indian Stamp Act, 1899 in its application to the State of Andhra Pradesh.

BE it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Forty-second year of the Republic of India as follows:-

1. (1) This Act may be called the Short title
 Indian Stamp (Andhra Pradesh Amendment) extent and
 Act, 1992. Commencement

(2) It extends to the whole of the
 State of Andhra Pradesh.

(3) It shall come into force on such date as the State Government, may, by notification in the Andhra Pradesh Gazette, appoint.

Insertion
of new
section
64-A

Central
Act 11
of 1899.

2. In the Indian Stamp Act, 1899, after section 64, the following section shall be inserted, namely:-

"Recovery of amount of deficit stamp duty. 64-A (1) Where any person liable to pay duty under this Act is convicted of an offence under section 64, in respect of any instrument

(not being an instrument specified in entry 91 of List 1 in the Seventh Schedule to the Constitution) the Magistrate shall, in addition to the punishment which may be imposed for such offence, recover summarily and pay over to the Collector, the amount of duty if any, due under this Act from such person in respect of that instrument and the Collector shall thereupon certify by endorsement on that instrument that proper duty has been levied in respect thereof:

Provided that if the person referred to in this sub-section has already paid any amount towards the duty payable under this Act in respect of the instrument in relation to which such person was convicted, the Magistrate shall recover only the difference in the amount of du y.

(2) The amount recoverable under sub-section(1) shall be recovered by the Magistrate, as if it were a fine imposed under the Code of Criminal Procedure 1973".

Central
Act 2
of 1974.

K. SATYANARAYANA MURTHY,
Secretary to Government,
Legislative Affairs,
Law Department.

The following Act of the Andhra Pradesh Legislative Assembly which was reserved by the Governor on the 19th May, 1998 for the consideration and assent of the President received the assent of the President on the 13th January, 1999 and the said assent is hereby first published on the 29th January, 1999 in the Andhra Pradesh Gazette for general information:-

ACT No. 4 OF 1999.

An Act further to amend the Registration Act, 1908 in its application to the State of Andhra Pradesh.

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Fiftieth Year of the Republic of India as follows.

Received the assent of the Governor on the 19-5-1998. For statement of object and reasons please see the Andhra Pradesh Gazette, Part IV-A, Extraordinary, dt. 3-4-98 at pages 6, & 7.

Short title, 1. (1) This Act may be called the
 extent and Registration (Andhra Pradesh Amendme.t)
 commence- Act, 1999.
 ment

(2) It extends to the whole of the State of Andhra Pradesh.

(3) It shall come into force on such date as the State Government may, by notification, appoint.

Amendment of 2. In the Registration Act, 1908 (here-
 section 17. inafter referred to as the principal
 Central Act Act), as in force in the State of Andhra
 16 of 1908. Pradesh, in section 17,-

(a) in sub-section (1),-

(i) for clause (d) the following shall be substituted, namely,-

"(d) leases of immovable property;"

(ii) after clause (e) but before the proviso, the following clauses shall be inserted, namely:-

"(f) any decree or order or a iud or a copy thereof passed by a civil court, on consent of the defendants or on circumstantial evidence but not on the basis of any instrument which is admissible : in evidence under section 35 of the Indian Stamp Act, 1899, such as registered title deed produced by the plaintiff, where such decree or order or award purports or operate to create, declare, assign, limit, extinguish whether in present or in future any right, title or interest whether vested

Central Act 2
 of 1899.

or contingent of the value of one hundred rupee and upwards to or in immovable property; and

(g) agreement of sale of immovable property of the value of one hundred rupee and upwards;";

(b) in sub-section (2),-

(i) in clause (v) for the words "any document not in itself creating", the words "any document except an agreement of sale as mentioned in clause (g) of sub-section (1) not in itself creating", shall be substituted;

(ii) in clause (vi), for the words "any decree or order of a Court", the words "any decree or order of a Court, not being a decree or order or award falling under clause (f) of sub-section (1)", shall be substituted;

(iii) the explanation shall be omitted.

3. In section 18 of the principal Act, ^{Amendment of} clause (c) shall be omitted. _{section 18.}

4. After section 22 of the principal Act, the following section shall be inserted, namely: ^{Insertion of} _{new section}
22-A.

<p>"Documents registration of which is opposed to Public policy.</p>	<p>22-A(1) The State Government may, by notification in the official Gazette, declare that the registration of any document or class of documents is opposed to public policy.</p>
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(2) Notwithstanding anything contained in this Act, the registering officer shall refuse to register any document to which a notification issued under sub-section (1) is applicable."

Amendment of 5. In section 28 of the principal Act, **section 28.** for the expression "clauses (a), (b), (c), (d) and (e) of section 17 sub-section (2)", the expression "clauses (a), (b), (c), (d), (e), (f), and (g) of section 17, sub-section (2)", and for the expression "clauses (a), (b), (c) and (cc)" the expression "clauses (a), (b) and (cc)" shall be substituted.

Amendment of 6. In section 50 of the principal Act, **section 50.** in sub-section (1), for the expression "clauses (a), (b), (c) and (d) of section 17", the expression "clauses (a), (b), (c), (d), (e), (f) and (g) of section 17", shall be substituted.

Insertion of 7. After section 80 of the principal new section Act, the following section shall be inserted, namely:-

"Recovery of deficit registration fees.

80-A (1) Notwithstanding anything contained in section 80, if after the registration of document, it is found that the fee payable under this Act in relation to that document has not been paid or has been insufficiently paid, such fee or the deficit in the fee paid, as the case may be, may, on a certificate of the registering officer be recovered from the person who presented such document for registration under section 32, as an arrear of a land revenue.

Provided that no such certificate shall be granted unless due inquiry is made and such person is given an opportunity of being heard;

Provided further that no such enquiry shall be commenced after the expiry of such period, after the date of the registration of the document, as may be prescribed.

(2) The certificate of the registering officer under sub-section (1) shall, subject to appeal under sub-section (3), be final and shall not be called in question in any court or before any authority.

(3) Any person aggrieved by a certificate of the registering officer under sub-section (1) may appeal to the Registrar if it is a certificate of the Sub-Registrar, or to the Inspector-General of Registration if it is a certificate of the Registrar. All such appeals shall be preferred within such time and shall be heard and disposed of in such manner, as may be prescribed.

(4) The Government or the Inspector-General of Registration and Stamps may write off the irrecoverable arrears of deficit registration fee subject to such conditions as may be prescribed."

G. BHAVANI PRASAD,
Secretary to Government,
Legislative Affairs & Justice,
Law Department.

STATEMENT OF OBJECTS AND REASONS

Section 17 of the Registration Act, 1908 specifies the documents which are compulsorily registerable and section 18 of the said Act lays down certain documents for which registration is optional. Generally the public execute such optionally registerable documents either on white paper or on a stamp paper of nominal value and do not opt for registration of such documents, since they are not compulsorily registerable and thereby they tend to evade payment of proper stamp duty resulting in loss of stamp revenue to Government. Thus the provisions for optional registration in respect of certain documents is being taken advantage of to evade payment of stamp duty.

Further in some districts in the State most of the purchasers of immovable property are evading payment of stamp duty by avoiding registration and resorting to filing of declaratory suits. The vendors, in collusion with the vendees, never contest the suits but readily give their consent for passing decrees in favour of the purchasers. Accordingly, on the basis of the consent given by the vendors, decrees are passed by the courts declaring the title of the purchasers on the suit property. The parties are filing these decrees before the authorities concerned and getting the mutation of the property effected in their names. Thus ownership is changed without payment of stamp duty causing heavy loss of revenue.

To curb this evil, Government have decided to bring such consent decrees passed by a civil court, agreements of sale of immovable property of the value of one hundred rupees and above and leases of immovable property for periods less than one year also, within the purview of section 17 of the said Act by suitably amending the said Act.

It is also decided to insert a new section 22-A so as to empower the Government to notify the registration of such document or class of documents as opposed to public policy and to reject their registration.

Instruments which are not duly stamped, are dealt with in chapter IV of the Indian Stamp Act, 1899 (Central Act II of 1899). Section 48 of the said Act provides for the recovery of duties payable under that Act, as arrears of land revenue. Under the said Act, as and when the Collector or any person appointed as a collector comes to know that a document has not been duly stamped, proceedings will be initiated by him for the recovery of the deficit in stamp duty. But there is no similar provision in the Registration Act, 1908 (Central Act XVI of 1908), to collect the deficit in the registration fee in such cases. It has, therefore, been decided to empower the registering officer to recover the deficit registration fees and also empower the Government or the Inspector General of Registration and Stamps to write off the irrecoverable arrears of deficit registration fee as prescribed in the rules to provide for the recovery of the unpaid or deficit registration fee where the fee has not been paid or insufficiently paid in respect of any document by suitably amending the Registration Act, 1908 in its application to the State of Andhra Pradesh.

The Bill seeks to give effect to the above decisions.

T. DEVENDER GOUD,
Minister for Revenue, Relief and
Rehabilitation.

ACT No. 8 OF 1998.

*[17th March, 1998.]

AN ACT FURTHER TO AMEND THE INDIAN STAMP ACT, 1899 IN ITS APPLICATION TO THE STATE OF ANDHRA PRADESH.

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Forty-eighth Year of the Republic of India, as follows:-

1. (1) This Act may be called the Indian Stamp (Andhra Pradesh Amendment) Act, 1998.

Short title
extent and
commence
ment.

*[Received the assent of the Governor on the 19-01-1998. and assent of the President received on 09-03-1998. For statement of object and reasons Please see Andhra Pradesh Gazette, Part-IV-A, Extraordinary dated 19-03-97 at Page 8-9.]

(2) It extends to the whole of the State of Andhra Pradesh.

(3) It shall come into force on such date as the State Government may, by notification in the Andhra Pradesh Gazette, appoint.

**Amendment
of section 2,
Central Act-II
of 1999.**

2. In the Indian Stamp Act, 1899, (hereinafter referred to as the principal Act) as in force in the State of Andhra Pradesh, in section 2, for clause (10), the following shall be substituted, namely:-

"(10) "Conveyance" includes a conveyance on sale, every instrument and every decree or final order of any civil court, by which property, whether movable or immovable, or any estate or interest in any property is transferred to, or vested in or declared to be of any other person, *intervivos*, and which is not otherwise specifically provided for by Schedule-I or Schedule-I-A, as the case may be.

Explanation: I: An instrument whereby a co-owner of any property transfers his interest to another co-owner of the property and which is not an instrument of partition, shall, for the purposes of this clause, be deemed to be an instrument by which property is transferred *intervivos*.

Explanation: II: An instrument whereby a partner transfers his share in the property of the partnership business to another partner or to other partners, whether separately or together with transfer of other business assets on

retirement or dissolution or whereby contributes to the capital of the partnership firm by transferring his right and title to, or interest in any property, is for the purpose of this clause an instrument by which property is transferred."

3. In the principal Act, after section 10, the following section shall be inserted, namely:-

Insertion
of new
section 10-A.

"Payment of duty in cash. 10-A (1) Notwithstanding any thing contained in section 10, where the Government or the Collector as the case may be is satisfied that there is shortage of stamps in the district or stamps of required denominations are not available, the Government or the Collector, may permit payment of the duty to be paid in cash or by way of Demand Draft or by Pay Order and authorise the Treasury Officer or Sub-Treasury Officer or Sub-Registrar or any other officer, as the case may be, on production of a challan evidencing payment of duty in the Government Treasury or Sub-Treasury or a Demand Draft or by Pay Order drawn on a Branch of any scheduled bank, as the case may be, after due verification, to certify in such manner as may be prescribed by endorsement on the instrument of the amount of duty so paid in cash.

Explanation: 'Government Treasury' includes a Government Sub-Treasury and any other place as the State Government may, by notification in the Andhra Pradesh Gazette, appoint in this behalf:

Provided that the State Government may, by order publish in the Andhra Pradesh

Gazette, direct that the power exercisable by it or by the Collector under this section may be exercised by such other officers as may be specified in the order.

(2) An endorsement made on any instrument under sub-section (1) shall have the same effect as if the duty of an amount equal to the amount stated in the endorsement has been paid in respect thereof and such payment has been indicated on such instrument by means of stamps in accordance with the requirements of section 10.

(3) Nothing in this section shall apply to;--

(i) the payment of stamp duty chargeable on the instruments specified in Entry 91 of List 1 of the Seventh Schedule to the Constitution of India; and

(ii) the instruments presented after four months from the date of their execution or first execution."

Amendment
of
section 17.

4. In the principal Act, to section 17, the following proviso shall be added, namely:--

"Provided that nothing in this section shall apply to the instruments in respect of which stamp duty has been paid under section 10-A."

Amendment
of section
27.

5. In the principal Act, to section 27, the following proviso shall be added, namely:--

"Provided that a registering officer appointed under the Registration Act, 1908 or any other officer authorised in this behalf, may inspect the property, which is the subject matter of such instrument, make necessary local enquiries call for and examine all the connected records and satisfy that the provisions of this section are complied with."

6. In the principal Act, in section 41-A, in sub-section (3), for the words, "Commissioner of Survey, Settlement and Land Records" the words "Chief Controlling Revenue Authority" shall be substituted.

Amendment
of
section 41-A.

7. In the principal Act, in section 47-A,--

Amendment
of
section 47-A.

(i) for sub-sections (1) and (2), the following shall be substituted, namely:-

"(1) Where the registering officer appointed under the Registration Act, 1908, while registering any instrument of conveyance, exchange, gift, partition, settlement, release, agreement relating to construction, development or sale of any immovable property or power of attorney given for sale, development of immovable property, has reason to believe that the market value of the property which is the subject-matter of such instrument has not been truly set forth in the instrument, or that the value arrived at by him as per the guidelines prepared or caused to be prepared by the Government from time to time has not been adopted by the parties, he may keep pending such instrument and refer the matter to the Collector for determination of the market value of the property and the proper duty payable thereon:

Central Act
16 of 1908.

Provided that no reference shall be made by the registering officer unless an amount equal to fifty per cent of the deficit duty arrived at by him is deposited by the party concerned.

(2) On receipt of a reference under sub-section (1), the Collector shall, after giving the parties an opportunity of making their representation and after holding an enquiry in such manner as may be prescribed by rules made under this Act, determine the market value of the property which is the subject matter of such instrument and the duty as aforesaid.

Provided that no appeal shall be preferred unless and until the difference, if any, in the amount of duty is paid by the person liable to pay the same, after deducting the amount already deposited by him:

Provided further that where after the determination of market value by the Collector, if the stamp duty borne by the instrument is found sufficient, the amount deposited shall be returned to the person concerned without interest.

(ii) for sub-section (6), the following shall be substituted, namely:-

"(6) For the purposes of this Act, market value of any property shall be estimated to be the price which in the opinion of the Collector or the appellate authority, as the case may be, such property would have fetched or would fetch if sold in the open market on the date of execution of any instrument referred to in sub-section (1):

Provided that in respect of instruments executed by or on behalf of the Central Government or the State Government or any authority or body incorporate by or under any law for the time being in force and wholly owned by Central/ State Government, the market value of any property shall be the value shown in such instrument."

8. In the principal Act, in section 49, the explanation shall be numbered as "Explanation-I" and after the following Explanation shall be added, namely:-

Amendment
of
section 49.

"Explanation-II: The endorsement made under section 10-A is an impressed stamp within the meaning of this section to the extent of the amount as specified therein."

9. In the principal Act, in section 50, after sub-section (3), the following shall be added, namely:-

Amendment
of
section 50.

"(4) in the case of instrument bearing an endorsement under section 10-A within six months after the endorsement is made."

G. BHAVANI PRASAD,
Secretary to Government,
Legislative Affairs & Justice,
Law Department.

THE INDIAN REGISTRATION (ANDHRA
PRADESH) AMENDMENT ACT, 1966*

ACT No. 13 OF 1966.

[15th June, 1966.]

An Act further to amend the Indian Registration Act, 1908, in its application to the State of Andhra Pradesh.

BE it enacted by the Legislature of the State of Andhra Pradesh in the Seventeenth Year of the Republic of India as follows :—

Short title.

1. This Act may be called the Indian Registration (Andhra Pradesh) Amendment Act, 1966.

Amendment
of Central
Act 16 of
1908.

2. In the Indian Registration Act, 1908—

(a) in section 30, the brackets and figure “(1)” and sub-section (2) shall be omitted ;

(b) section 67 shall be omitted.

*Received the assent of the President on the 3rd June, 1966. For Statement of Objects and Reasons, see *Andhra Pradesh Gazette*, Extraordinary, dated 3rd August, 1965, Part IV-A, page 1.

The following Act of the Andhra Pradesh Legislative Assembly which was reserved by the Governor on the 18th December, 1998 for the consideration and assent of the President received the assent of the President on the 4th May, 1999 and the said assent is hereby first published on the 17th May, 1999 in the Andhra Pradesh Gazette for general information:-

ACT No. 14 OF 1999

AN ACT FURTHER TO AMEND THE INDIAN STAMP ACT, 1899 IN ITS APPLICATION TO THE STATE OF ANDHRA PRADESH.

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Fiftieth Year of the Republic of India as follows:-

Received the assent of the Governor on 18-12-1998. For statement of objects and reasons please see the Andhra Pradesh Gazette, Part IV-A, Extraordinary, dt. 25-7-1998 at page No. 23.

Short
title,
extent
and
commence-
ment.

1. (1) This Act may be called the Indian Stamp (Andhra Pradesh Amendment) Act, 1999.

(2) It extends to the whole of the State of Andhra Pradesh.

(3) It shall come into force on such date as the State Government may, by notification in the Andhra Pradesh Gazette, appoint.

Amendment
of section
47-A.
Central
Act II of
1999.

2. In the Indian Stamp Act, 1899 as in force in the State of Andhra Pradesh, in section 47-A,-

(a) after sub-section (3), the following sub-section shall be inserted, namely:-

"(3-A) (i) The Inspector General may suo-motu, call for and examine the record of any order passed or proceeding recorded by the Collector under sub-section (3), and if such order or proceeding recorded is found leading to loss of legitimate revenue due to disregard of market value by the Collector, based on mistake, omission, or failure to take any factual evidence effecting the market value of the property, may make such enquiry, or cause such enquiry and inspection of the property to be made and subject to the provisions of this Act, may initiate proceedings to revise, modify or set aside such order or proceeding and may pass such order in reference thereto as he thinks fit:

Provided that the powers conferred under this clause shall be invoked within

a period of six months from the date of the order or proceeding issued by the Collector under sub-section (3);

(ii) the power under clause (i) shall not be exercised by the authority specified therein in respect of any issue or question which is the subject matter of an appeal before, or which was decided on appeal by the appellate authority under sub-section (5);

(iii) no order shall be passed under clause (i) enhancing any duty unless an opportunity has been given to the party to show cause against the proposed revision of market value and deficit stamp duty;

(iv) where any action under this sub-section has been deferred on account of any stay order granted by the Court in any case, or by reason of the fact that another proceeding is pending before the Court involving a question of law having a direct bearing on the order or proceeding in question, the period during which the stay order was in force or such proceeding was pending shall be excluded in computing the period of six months specified in the proviso to clause (i) of this section for the purposes of exercising the power under this sub-section.";

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

"(4-A) Any person aggrieved by the order of the Inspector General under

sub-section (3-A) may appeal to the High Court within a period of two months from the date of receipt of such order."

G. BHAVANI PRASAD,
Secretary to Government,
Legislative Affairs & Justice.
Law Department.

STATEMENT OF OBJECTS AND REASONS

Section 47-A of the Indian Stamp Act, 1899 (Central Act 2 of 1899) casts a duty on the registering officer, (Sub-Registrar) to satisfy about the correctness of the Market value adopted by the parties and levy proper stamp duty. If the registering authority has reason to believe that the correct market value has not been declared by the parties, he has to keep the document pending and make a reference to the Collector authorised under Section 47-A of the Act for determination of the market value and proper duty.

After receipt of the reference, the Collector shall determine the market value of the property and the duty payable thereon after holding an enquiry. The civil courts are appellate authorities to deal with the appeals preferred by registering public against the orders passed by the Collectors determining the market value of the property and the duty payable.

In G.O.Ms.No. 587, Revenue (Regn.I) Dept., dated 17.7.1996 all the District Registrars of Registration and Stamps Department have been notified as Collectors Under Section 47-A of Indian Stamp Act. But, there is no provision in the Act to subject the orders of the Collectors under Section 47-A to appeal if they are prejudicial to the revenues of Government. Therefore, it is considered necessary to incorporate a provision empowering the Commissioner and Inspector General of Registration and Stamps, to call for, examine and review the orders passed by the Collectors and revise such orders if necessary, to ensure that the revenues of the Government are duly protected.

The Government have decided to amend Section 47-A of Indian Stamp Act, 1899 suitably in its application to the State of Andhra Pradesh.

The Bill seeks to give effect to the above decision.

T. DEVENDER GOUD,
Minister for Revenue, Relief and
Rehabilitation.

The following Act of the Andhra Pradesh Legislative Assembly which was reserved by the Governor on the 15th April, 1999 for the consideration and assent of the President, on the 21st June, 1999 and the said assent is hereby first published on the 1st July, 1999 in the Andhra Pradesh Gazette for general information:-

ACT No. 16 OF 1999.

AN ACT FURTHER TO AMEND THE REGISTRATION ACT, 1908 IN ITS APPLICATION TO THE STATE OF ANDHRA PRADESH.

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Fiftieth Year of the Republic of India as follows:-

Received the assent of the Governor on 15-4-1999. For statement of objects and reasons please see the Andhra Pradesh Gazette, Part IV-A, Extraordinary, dt. 27-11-1998 at page 5.

Short title,
extent and
commence-
ment.

1. (1) This Act may be called the Registration (Andhra Pradesh Second Amendment) Act, 1999.

(2) It extends to the whole of the State of Andhra Pradesh.

(3) It shall be deemed to have come into force with effect from the 31st December, 1998.

Amendment of
section 2.
Central Act
16 of 1908.

2. In the Registration Act, 1908, as in force in the State of Andhra Pradesh (hereinafter referred to as the principal Act), in sub-section (2) of section 2, after the words "includes a portion of book", the words "and the information storage devices like floppy disk, hard disk, compact disk" shall be added.

Amendment of
section 16.

3. In section 16 of the principal Act, for sub-section (1), the following shall be substituted, namely:-

"The State Government shall provide for the office of every Registering Officer the books and also the information processing and storage devices like computer and scanners along with the software prescribed by the Inspector General, from time to time necessary for purpose of this Act."

Amendment of
section 51.

4. In section 51 of the principal Act, in sub-section (1), in the opening portion, for the words "The following books" the words "The following books and the information storage devices as specified in sub-section (1) of the section 16" shall be substituted.

Amendment of
section 61.

5. In section 61 of the principal Act, after sub-section (1), the following proviso shall be added, namely:-

"Provided that the copying of the items referred to above may be done using electronic devices like scanner."

6. After part-XI of the principal Act insertion of the following Part-XI-A shall be inserted, Part-XI-A; namely:-

"PART - XI - A

REGISTRATION OF DOCUMENTS BY MEANS OF ELECTRONIC DEVICES

Application of this part. 70-A. This part shall apply to the areas only in respect of which a notification is issued by the Government of Andhra Pradesh under Section 70-B.

Documents scanned by electronic devices in areas notified by the Government. 70-B. (1) The Government of Andhra Pradesh may, by notification, in the official Gazette, direct that in any office as may be specified therein, the process of registration of any category or categories of documents may be completed and copying done with the help of the electronic devices like computers, scanners and the Compact disks and copies preserved on such devices and retrieved when required.

(2) Notwithstanding anything contained in this Act or any other Law for the time being in force, a copy of any document registered and scanned using the electronic devices and certified or attested by the Registering Officer in-charge of the office shall also be received in evidence of any transaction as is described in the said document.

Saving 70-C. Nothing in this part shall apply,-

(i) to any document which in the opinion of Registering Officer is not in a condition fit to be processed by means of electronic devices;

(ii) in the case of unforeseen eventuality like break down of the computerized system of registration:

Provided that the Registering Officer shall record the reasons in writing therefor:

Provided further that the Registering Officer shall ensure that the data and images of the documents registered during the period of non-application of this part, due to a breakdown of the computerized system, are duly incorporated into the computer system, after the same is restored, in the manner prescribed by the Inspector General of Registration."

Amendment of section 89. 7. In section 89 of the principal Act, after the words "shall file the copy in his Book No. 1" wherever they occur, the words "or get scanned" shall be added.

Repeal of Ordinance 10 of 1998. 8. The Registration (Andhra Pradesh Amendment) Ordinance, 1998 is hereby repealed.

G. BHAVANI PRASAD,
Secretary to Government,
Legislative Affairs & Justice,
Law Department.

STATEMENT OF OBJECTS AND REASONS

In order to save delay in the process of registrations and supply of documents to the persons, who present the same for registration in the Sub-Registrar Offices, the Commissioner and Inspector General of Registration and Stamps proposed to introduce computerisation project in the Sub-Registrar Offices to be notified by the Government. As there are no adequate provisions in the Registration Act, the Government have after taking into consideration the proposals of Commissioner and Inspector General of Registration and Stamps decided to amend the Registration Act, 1908, suitably by incorporating a new chapter for this purpose.

This Bill seeks to give effect to the above decision.

T. DEVENDER GOUD,
Minister for Revenue,
Relief and Rehabilitation.

THE INDIAN STAMP (ANDHRA PRADESH
AMENDMENT) ACT, 1986.*

ACT No. 17 OF 1986.

[22nd July, 1986]

An Act further to amend the Indian Stamp Act, 1899 in its application to the State of Andhra Pradesh.

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Thirty-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Indian Stamp (Andhra Pradesh Amendment) Act, 1986.

Short title, extent and commencement.

(2) It extends to the whole of the State of Andhra Pradesh.

(3) It shall come into force on such date as the State Government may by notification in the *Andhra Pradesh Gazette* appoints.

2. In the Indian Stamp Act, 1899 (hereinafter referred to as the principal Act) as in the force in the State of Andhra Pradesh in section 2 in clause (15), the following words shall be added at the end, namely:—

Amendment of section 2, Central Act II of 1899.

“and a memorandum regarding past partition.”

3. After section 41 of the principal Act, the following shall be inserted, namely— :

Insertion of new section 41-A.

40-A. (1) Where after the commencement of the Indian Stamp (Andhra Pradesh Amendment) Act, 1986, any instrument chargeable with duty has not been duly stamped and registered by any Registering Officer by mistake and remarked as such by the Collector or any audit party, the Collector

Recovery of stamp duty no levied or short levied.

* Received the assent of the President on the 17th July, 1986. For Statement of Objects and Reasons, please see the *Andhra Pradesh Gazette*, Part IV-A, Extraordinary, dated the 20th March, 1986, at Pages 9&12.

may, within five years from the date of registration serve a notice on the person by whom the duty was payable requiring him to show cause why the proper duty or the amount required to make up the same should not be collected from him:

Provided that where the non-payment was by reason of fraud, collusion or any wilful mis-statement or suppression of facts or contravention of any of the provisions of this Act or the rules made thereunder with intent to evade payment of duty, the Collector may within ten years from the date of registration serve a notice on such person to show cause why the proper duty or the amount required to make up the same should not be collected from him.

(2) The Collector or any officer specially authorised by him in this behalf shall, after considering the representation if any, made by the person on whom notice is served under sub-section (1), determine by an order, the amount of duty due from such person (not being in excess of the amount specified in the notice) and thereupon such person shall pay the amount as determined. On payment of the duty the Collector shall add a certificate under section 42.

(3) Any person aggrieved by an order under sub-section (2) may prefer an appeal before the Commissioner of Survey, Settlement and Land Records, Andhra Pradesh, Hyderabad within three months from the date of such order.

(4) Any duty payable under this section shall be recovered as an arrear of land revenue".

4. In section 42 of the principal Act,—

Amendment
of section 42.

(a) for the expression "under section 35, section 40 or 41", the expression "under section 35, section 40, section 41 or 41-A" shall be substituted ;

(b) in the marginal heading for the expression "section 35, 40 or 41", the expression "section 35, 40, 41 or 41-A" shall be substituted.

5. In section 47-A of the principal Act for the words "or settlement", the words "settlement or, release" and for the words "he may, after registering such instrument, refer the matter to the Collector for determination of the market value of such property and the proper duty payable thereon", the words "he may, keep pending such instrument and refer the matter to the Collector for determination of market value of such property and proper duty payable thereon", shall respectively be substituted.

Amendment
of Section
47-A.

6. For section 73, of the principal Act, the following section shall be substituted, namely :—

Substitution
of Section 73

73. (1) Every public officer or any person having in his custody any registers, books, records, papers, documents or proceedings, the inspection where of may attend to secure any duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall at all reasonable times permit any person authorised in writing by the Collector to enter upon any premises and to inspect for such purposes the registers, books, records, papers, documents and proceedings, and to take such notes and extracts as he may deem necessary, without fee of charge and if necessary to seize them and impound the same under proper acknowledgement :

"Books, etc.
to be kept
open for
inspection.

Provided that such seizure of any registers, books, records, papers, documents or other proceedings, in the custody of any Bank be made only after a notice of thirty days to make good the deficit stamp duty is given.

*Explanation:—*For the purposes of this proviso 'bank' means a banking company as defined in section 5 of the Banking Regulation Act, 1949 and includes the State Bank of India, constituted by the State Bank of India Act, 1955 a subsidiary bank as defined in the State Bank of India (Subsidiary Banks) Act, 1959, a corresponding new bank as defined in the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 and in the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980, a Regional Rural Bank established under the Regional Rural Banks

Central Act
10 of 1949.

Central Act
23 of 1955.

Central Act
38 of 1959.

Central Act
5 of 1970.

Central Act
40 of 1980.

Central Act
21 of 1976.

Central Act
18 of 1964.

Central Act
61 of 1981.

Central Act
31 of 1956.

Central Act
XV of 1948.

Act, 1976, the Industrial Development Bank of India established under the Industrial Development Bank of India Act, 1964, National Bank for Agriculture and Rural Development established under the National Bank for Agriculture and Rural Development Act, 1981, the Life Insurance Corporation of India established under the Life Insurance Corporation Act, 1956. The Industrial Finance Corporation of India established under the Industrial Finance Corporation Act, 1948, and such other financial or banking institution owned, controlled or managed by a State Government or the Central Government, as may be notified in this behalf by the Government.

(2) Every person having in his custody or maintaining such registers, books, records, papers, documents or proceedings shall, when so required by the officer authorised under sub-section (1), produce them before such officer and at all reasonable times permit such officer to inspect them and take such notes and extracts as he may deem necessary.

(3) If, upon such inspection, the person so authorised is of opinion that any instrument is chargeable with duty and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the same from the person liable to pay the stamp duty; and in case of default the amount of the duty shall be recovered as an arrear of land revenue.

Amendm. nt
of Schedule
1-A.

7. In Schedule 1-A of the principal Act,—

(a) in Article 20—

(i) for the expression “conveyance as defined by section 2 (10), not being a transfer charged or exempted under (No. 53)”, the expression “conveyance as defined by section 2 (10), not being a sale, charged under (No. 47-A) or a transfer charged or exempted under (No. 53)”, shall be substituted ;

(ii) after clause (c), the following proviso shall be inserted, namely:—

“Provided that where an agreement to sell an immovable property is stamped with the advelorem

stamp required for a conveyance on sale under article 47-A and a conveyance on sale in pursuance of such agreement is subsequently executed, the duty on such conveyance on sale shall be the duty payable under the article less the duty already paid under article 47-A subject to a minimum of five rupees ;

(b) in article 31, after clause (c), and before the explanation thereunder the following clause shall be inserted, namely:—

“(d) where the lessee is to make over the improvements if any to the lessor, on termination of the lease falling under clauses (a), (b) or (c).

The same duty as conveyance (No. 20) for value of the improvements, contemplated to be made by the lessees as set forth in the deed in addition to the duty chargeable under clauses (a), (b) or (c).”

(c) in article 46, for clause (A), the following clause shall be substituted, namely:—

“(A) 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—

(a) where the amount or value of the claim does not exceed Rs. 1,000.

Three rupees for every one hundred rupees or part thereof on the consideration for such release as set forth therein or the market value of the property whichever is higher over which claim is relinquished.

(b) where it exceeds
Rs. 1,000.

The same duty as under clause (a) for the first Rs. 1,000 and for every Rs. 500 or part thereof in excess of Rs. 1,000 fifteen rupees on the consideration or market value of the property whichever is higher, over which claim is relinquished”.

(d) after article 47, the following shall be inserted namely:

Central Act
IV of 1882.

“47-A Sale as defined in section 54 of the Transfer of Property Act, 1882—

(a) in respect of property situated in any local area comprised in a Municipal Corporation,—

(i) where the amount or value of the consideration for such sale as set forth in the instrument or the market value of the property which is the subject matter of the sale whichever is higher but does not exceed Rs. 1,000.

Eight rupees for every one hundred rupees or part thereof.

(ii) where it exceeds
Rs. 1,000.

The same duty as under clause (i) for the first Rs. 1,000 and for every Rs. 500 or part thereof in excess of Rs. 1,000, forty rupees.

(b) in respect of property situated in any local area comprised in the Selection Grade or in Special Grade Municipality—

(i) where the amount or value of the consideration for such sale as set forth in the instrument or the market value of the property which is the subject matter of the sale whichever is higher but does not exceed Rs. 1,000.

Seven rupees for every one hundred rupees or part thereof.

(ii) where it exceeds
Rs. 1,000.

The same duty as under
clause (i) for the first,
Rs. 1,000 and for every
Rs. 500 or part thereof in
excess of Rs. 1,000, Thirty-
five rupees.

(c) where the property is situated in any area
other than those mentioned in clauses (a) and (b)—

(i) where the amount Six rupees for every on^e
or value of the considera- hundred rupees or par^t
tion for such sale as set thereof.
forth in the instrument or
the market value of the
property which is the sub-
ject matter of the sale,
whichever is higher but
does not exceed Rs. 1,000.

(ii) where it exceeds
Rs. 1,000.

The same duty as under
clause (i) for the first
Rs. 1,000 and for every
Rs. 500 or part thereof in
excess of Rs. 1,000 Thirty
rupees.

Explanation :—An agreement to sell followed
by or evidencing delivery of possession of the pro-
perty agreed to be sold shall be chargeable as a “sale”
under this article and the instrument of sale in pursu-
ance of such agreement subsequently executed shall
be chargeable with a duty of rupees five”.

**THE INDIAN STAMP (ANDHRA PRADESH
EXTENSION AND AMENDMENT) ACT,
1959.**

ANDHRA PRADESH ACT No. XIX OF 1959.

[5th March, 1959.]

An Act to extend the Indian Stamp Act, 1899, to certain areas in the State of Andhra Pradesh and further to amend it in its application to the entire State.

BE it enacted by the Legislature of the State of Andhra Pradesh in the Tenth Year of the Republic of India as follows:—

1. (1) This Act may be called the Indian Stamp (Andhra Pradesh Extension and Amendment) Act, 1959. Short title, extent and commencement.

(2) It extends to the whole of the State of Andhra Pradesh.

(3) This section shall come into force at once; and the remaining provisions of this Act shall come into force on such date as the State Government may, by notification in the *Andhra Pradesh Gazette*, appoint.

2. The Indian Stamp Act, 1899 (Central Act 2 of 1899) (with all subsequent statutory modifications thereto) as in force immediately before the commencement of this Act in the State of Andhra Pradesh except in the transferred territories in so far as it relates to matters falling under entry 63 of List II and entry 44 of List III in the Seventh Schedule to the Constitution (hereinafter referred to as the principal Act), and as amended by sections 3 to 10 Extension of Central Act 2 of 1899 to transferred territories.

¹ For statement of Objects and Reasons see *Andhra Pradesh Gazette, Extraordinary* dated the 19th November, 1958, Part IV-A, Pages 330-331.

² Came into force on the 1st April 1959.

(both inclusive) and all subsidiary laws made under the principal Act are hereby extended to, and shall be in force in, the transferred territories.

Explanation.—In this section—

(1) 'transferred territories' means the territories specified in sub-section (1) of section 3 of the States Reorganisation Act, 1956 (Central Act 37 of 1956);

(2) 'subsidiary laws' means rules, regulations, notifications, forms, certificates, instructions, directions and orders made or issued under the principal Act.

Amendment,
of section 1,
Central Act
2 of 1899.

3. In the proviso to sub-section (2) of section 1 of the principal Act, for the expression "(excluding the State of Jammu and Kashmir)" the expression "[excluding the State of Jammu and Kashmir and the territories specified in sub-section (1) of section 3 of the States Reorganisation Act, 1956 (Central Act 37 of 1956)]" shall be substituted.

Amendment
of section 3,
Central Act
2 of 1899.

4. In clauses (aa) and (bb) of the first proviso to section 3 of the principal Act, for the words "State of Andhra", the words "State of Andhra Pradesh" shall be substituted.

5-8. [*Amendments made by sections 5 to 8 have been incorporated in the Stamp (Andhra Pradesh Amendment) Act, 1922 (Act VI of 1922).*]

Substitution
of new section for
section 78.

9. For section 78 of the principal Act, the following section shall be substituted, namely:—

"78. *Duty to be collected or allowance to be made.*—In the determination of the amount of duty payable or of allowance to be made under this Act, any fraction of five naye paise shall be rounded off to the next higher five naye paise".

10. [*Substitution of new Schedule I-A made by section 10 has been incorporated in the Stamp (Andhra Pradesh Amendment) Act, 1922 (Act IV of 1922).*]

11. If any difficulty arises in giving effect to the provisions of this Act, or of the principal Act as extended by this Act in their application to the transferred territories, the State Government may, by order make such provisions or give such directions not inconsistent with the purposes of this Act or of the principal Act as extended by this Act, as appear to them to be necessary or expedient for removing the difficulty. Power to
remove
difficulties.

12. (1) The Hyderabad Stamp Act (Hyderabad Act IV of 1831. F.), as in force in the transferred territories Repeal of
Hyderabad
Stamp Act
1831 F. immediately before the commencement of this Act is hereby repealed.

(2) The repeal of the said Act as in force in the transferred territories by this Act shall not affect—

(a) the previous operation of the said Act or anything done or duly suffered thereunder, or

(b) any right, privilege, obligation or liability acquired, accrued, or incurred under the said Act, or

(c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said Act, or

(d) any investigation, legal proceeding, or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid; and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed.

(3) For the purpose of facilitating the application of the principal Act as extended by this Act in the transferred territories, any court or other authority construe the principal Act so extended with such alterations not affecting the substance as may be necessary or proper to adapt it to the matter before the court or other authority.

(4) Any reference in the principal Act to a law which is not in force in the transferred territories shall, in relation to those territories, be construed as a reference to the corresponding law, if any, in force in those territories.

(5) Any reference in any law which continues to be in force in the transferred territories after the commencement of this Act to any law repealed by sub-section (1) shall, in relation to those territories, be construed as a reference to the principal Act.

Repeal of
Madras
Stamp
(Increase of
Duties)
Act, 1948.

13. The Madras Stamp (Increase of Duties) Act, 1943 (Madras Act XVI of 1943), is hereby repealed as from the commencement of this Act and the provisions of section 8 of [the Andhra Pradesh General Clauses Act, 1891 (Act I of 1891)]*, shall apply upon such repeal.

ANNEXURE.

(See section 10.)

[Schedule 1-A. has been incorporated in the Stamp (Andhra Pradesh Amendment) Act, 1922 (Act VI of 1922.)]

* Substituted for the original short title by the First Schedule to the Andhra Pradesh Laws (Amendment of short Titles) Act 1961 (Andhra Pradesh Act, IX of 1961).

*The Indian Stamp (Andhra Pradesh Amendment) Act, 1974.

ACT No. 20 OF 1974

An Act further to amend the Indian Stamp Act, 1899 in its application to the State of Andhra Pradesh.

BE it enacted by the Legislature of the State of Andhra Pradesh in the Twenty-fifth Year of the Republic of India as follows :—

1. (1) This Act may be called the Indian Stamp (Andhra Pradesh Amendment) Act, 1974.

Short title, extent and commencement.

(2) It extends to the whole of the State of Andhra Pradesh.

(3) It shall come into force on the 1st June, 1974.

2. In the Indian Stamp Act, 1899 as in force in the State of Andhra Pradesh :—

Central Act 2 of 1899 to have effect subject to certain amendments

(1) in clause (24) of section 2, after the words “movable or immovable property”, the words “whether by way of declaration of trust or otherwise” shall be inserted ;

(2) in sub-section (1) of section 4 and in the proviso to section 6, for the words “four rupees, fifty paise”, the words “five rupees” shall be substituted ;

(3) for section 19-A, the following section shall be substituted, namely :—

19-A. Where any instrument (other than the one in respect of the documents specified in entry 91 of List I in the Seventh Schedule to the Constitution) has become chargeable in any part of India other than the State of Andhra Pradesh with duty under the stamp law in force in that part and

Payment of duties on certain instruments liable to increased duty under clause (bb) of section 3.

*Received the assent of the President on the 25th May, 1974. For Statement of Objects and Reasons see Andhra Pradesh Gazette, Extraordinary, dated the 22nd March, 1974 Part IV-A,31.

thereafter becomes chargeable with a higher rate of duty in the said State under clause (bb) of the first proviso to section 3 —

(i) notwithstanding anything in the first proviso to section 3, the amount of duty chargeable on such instrument shall be the amount chargeable on it under Schedule 1-A less the amount of duty, if any, already paid on it in that part ;

(ii) in addition to the stamps, if any, already affixed thereto, such instrument shall be stamped with the stamps necessary for the payment of the amount of duty chargeable on it under clause (i) in the same manner and at the same time and by the same persons as though such instrument were an instrument received in India for the first time at the time when it became chargeable with the higher duty ; and

(iii) the provisions contained in clause (b) or clause (c), as the case may be, of the proviso to sub-section (3) of section 32 shall, with the necessary modifications, apply to such instrument, but the provisions contained in clause (a) of the said proviso shall not apply there to”;

(4) in section 28—

(a) in the proviso to sub-section (4), for the words “one rupee”, the words “five rupees ” shall be substituted ;

(b) in sub-section (5), for the words “five rupees” in the two places where they occur, the words, “fifteen rupees” shall be substituted ;

(5) in sub-section (1) of section 31, for the brackets and words “not exceeding five rupees and not less than fifty naye paise”, (the brackets and words “(not exceeding fifteen rupees and not less than five rupees)” shall be substituted ;

(6) in section 35—

(a) in proviso (a), for the words “five rupees”, the words “fifteen rupees” shall be substituted ;

(b) in proviso (b), for the words "one rupee", the words "three rupees" shall be substituted;

(7) for Schedule I-A, the following Schedule shall be substituted, namely :—

"SCHEDULE I—A.

Stamp duty on certain instruments under the stamp (Andhra Pradesh Amendment) Act, 1922.

(See section 3, first proviso)

<i>Description of instrument</i>	<i>Proper stamp Duty</i>
(1)	(2)
1. Acknowledgement of a debt exceeding twenty rupees in amount or value written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass book) or on a separate piece of paper when such book or paper is left in the creditor's possession provided that such acknowledgement does not contain any promise to pay the debtor or any stipulation to pay interest or to deliver any goods or other property.	Twenty paise
2. Administration-Bond including a bond given under section 291 or section 375 of the Indian Succession Act, 1925 (Central Act 39 of 1925) or section 6 of the Government Savings Bank Act, 1873 (Central Act 5 of 1873)—	
(a) Where the amount does not exceed Rs. 1,000 ;	.. Three-fourths of the duty as a Bond (No. 13) for such amount.
(b) in any other case Thirty rupees.
3. Adoption Deed, that is to say, any instrument (other than a will) recording an adoption, or conferring or purporting to confer an authority to adopt.	Thirty five rupees.

4. Affidavit including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing. Five rupees.

Exemption

Affidavit or declaration in writing when made for the sole purpose of enabling any person to receive any pension or charitable allowance.

5. Agreement or Memorandum of an agreement—
- (a) if relating to the sale of a bill of exchange One rupee. . .
 - (b) if relating to the sale of a Government security or share in an incorporated company or other body corporate. Subject to a maximum of seventy five rupees, fifty paise for every Rs. 10,000 or part thereof, of the value of the security or share.
6. Agreement or Memorandum of an agreement, not other-wise provided for. Five rupees.
7. Agreement relating to deposit of title-deeds, pawn or pledge, that is to say, any instrument evidencing an agreement relating to—
- (1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security); or
 - (2) the pawn or pledge of movable property where such deposit, pawn or pledge has been made by way of security for the re-payment of money advanced or to be advanced by way of loan or an existing or future debt-
-

<i>Description of instrument</i>	<i>Proper stamp duty</i>		
(1)	(2)		
(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement—	<i>If drawn singly</i>	<i>If drawn in set of two, for each part of the set.</i>	<i>If drawn in set of three, for each part of the set.</i>
	Rs. P.	Rs. P.	Rs. P.
(i) when the amount of the loan or debt does not exceed Rs. 500	.. 3.00	1.50	1.00
(ii) when it exceeds Rs. 500 but does not exceed Rs.1,000	.. 5.00	2.50	1.70
(iii) when it exceeds Rs. 1,000 but does not exceed Rs. 10,000 for every Rs. 1,000 or part thereof	.. 5.00	2.50	1.70
(iv) when it exceeds Rs. 10,000 for the first Rs. 10,000 as under item (iii) and for every Rs. 1,000 or part thereof in excess of Rs. 10,000	.. 6.00	3.00	2.00
(b) if such loan or debt is repayable not more than three months from the date of such instrument.	Half the duty payable on a loan or debt under clause (a) for the amount secured.		
8. Appointment in execution of a power, whether of trustees or of property, movable or immovable, where made by any writing not being a will.	Sixty rupees.		

9. Appraisalment or valuation made otherwise than under an order of the Court in the course of a suit

(a) where the amount does not exceed Rs. 1,000

.. The same duty as a Bottomry Bond (No. 14) for such amount.

(b) in any other case

.. Thirty rupees.

10. Apprenticeship-Deed, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment.

Fifteen rupees.

Exemption

Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1961 (Central Act 52 of 1961), or by which a person is apprenticed by, or at the charge of, any public charity.

93

11. Articles of Association of a company

.. One hundred and fifty rupees.

Exemption

Articles of any association not formed for profit and registered under the Companies Act, 1956 (Central Act I of 1956) [See also Memorandum of Association of a Company (No. 34).]

12. Award, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—

<i>Description of instrument</i>	<i>Proper stamp duty</i>
(1)	(2)
(a) where the amount or value of the property to which the award relates, as set forth in such award, does not exceed Rs. 1,000 ;	The same duty as a Bottomry Bond (No. 14) for such amount.
(b) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000 ; and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000.	.. Fifty Rupees Two rupees subject to maximum of two hundred rupees.
13. Bond, as defined by section 2(5), not being a debenture and not being otherwise provided for by this Act, or by the Andhra Pradesh Court fees and Suits Valuation Act, 1956 (Act VII of 1956).	
(a) where the amount or value secured does not exceed Rs. 1,000 ;	Three rupees for every one hundred rupees or part thereof.
(b) where it exceeds Rs. 1,000.	.. The same duty as under clause (a) for the first Rs. 1,000 and for every Rs. 500 or part thereof in excess of Rs. 1,000, fifteen rupees.

Exemption

Bond, when executed 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.

14. Bottomry Bond, that is to say, any instrument whereby the master of a sea-going ship borrows money, on the security of the ship to enable him to preserve the ship or prosecute her voyage—
- (a) where the amount or value secured does not exceed Rs. 1,000 ; Three rupees for every one hundred rupees or part thereof ;
- (b) where it exceeds Rs. 1,000 The same duty as under clause (a) for the first Rs. 1,000⁰ and for every Rs. 500 or part thereof in excess of Rs. 1,000, fifteen rupees.
15. *Cancellation*—Instrument of (including any instrument by which any instrument previously executed is cancelled.) if attested and not otherwise provided for. Thirty rupees.
16. *Certificate of sale*—
- (In respect of each property put up as a separate lot and sold), granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer—
- (a) where the purchase money does not exceed Rs. 10 ; One rupee.
- (b) where the purchase money exceeds Rs. 10 but does not exceed Rs. 25 ; One rupee fifty paise.
- (c) in any other case The same duty as a Conveyance (No. 20) for a consideration equal to the amount of the purchase money only.

<i>Description of instruments</i>	<i>Proper stamp duty</i>
(1)	(2)
17. Certificate or other document evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any incorporated Company or other body corporate or to become proprietor of shares, scrip or stock in or of any such company or body.	Thirty paise.
18. (1) Charter party, that is to say, any instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not.	Five rupees.
(2) A Chit Agreement, that is to say an agreement relating to a chit as defined in clause (2) of Section 2 of the Andhra Pradesh Chit Funds Act, 1971, if, either such agreement is executed, or the Chit is conducted in the State of Andhra Pradesh.	One rupee.
19. <i>Composition</i> .—Deed, that is to say, any instrument executed by a debtor where by he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of licence, for the benefit of his creditors.	Thirty-five rupees.

20. Conveyance [as defined by section 2 (10)], not being a transfer charged or exempted under (No. 53)—
- | | |
|---|--|
| (a) where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50; | Two rupees fifty paise. |
| (b) where it exceeds Rs. 50, but does not exceed Rs. 1,000 ; | Five rupees for every one hundred rupees or part thereof. |
| (c) where it exceeds Rs. 1,000 ; | .. The same duty as under clause (b) for the first Rs. 1,000 and for every Rs. 500 or part thereof in excess of Rs. 1,000, twenty five rupees. |
21. Copy or extract, certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court fees—
- | | |
|--|-------------------------|
| (i) if the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed two rupees fifty paise ; | Two rupees fifty paise. |
| (ii) in any other case— | Five rupees. |

Exemptions.

- (a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.
- (b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.

<i>Description of instrument</i>	<i>Proper stamp duty</i>
(1)	(2)
22. Counterpart or duplicate of any instrument, chargeable with duty and in respect of which the proper duty has been paid—	
(a) if the duty with which the original instrument is chargeable does not exceed five rupees ;	The same duty as is payable on the original.
(b) in any other case Five rupees.
23. Customs Bond—	
(a) where the amount does not exceed Rs. 1,000 ;	.. The same duty as a Bottomry Bond (No. 14) for such Amount.
(b) in any other case Thirty rupees.
24. Delivery order in respect of goods, that is to say any instrument entitling any person therein, named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port or 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 twenty rupees.	Twenty paise.
25. <i>Divorce</i> .—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	Five rupees.
26. Entry as an Advocate on the roll of the Bar Council of Andhra Pradesh under the Advocates Act, 1961.	Two hundred and fifty rupees or if previously enrolled as an Attorney in any High Court, one hundred and twenty five rupees.

Exemption.

Entry as an advocate on the roll of the Bar Council of Andhra Pradesh when he has been previously enrolled as a vakil in the Andhra Pradesh High Court or as an Advocate or Vakil in any other High Court.

27. *Exchange of Property*—Instrument of The same duty as a Conveyance (No. 20) for a consideration equal to the value of the property of greater value as set forth in such instrument.
28. *Further Charge*.—Instrument of, that is to say, any instrument imposing a further charge on mortgage property—
- (a) when the original mortgage is one of the description referred to in clause (a) of Article 35 (that is, with possession). The same duty as a conveyance (No. 20) for a consideration equal to the amount of the further charge secured by such instrument.
- (b) when such mortgage is one of the description referred to in clause (b) of Article 35 (that is, without possession)—
- (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 (No. 20), for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made), less the duty already paid on such original mortgage and further charge.
- (ii) if possession is not so given .. The same duty as a Bottomry Bond (No. 14) for the amount of the further charge secured by such instrument.

<i>Description of instrument</i>	<i>Proper Stamp duty</i>
(1)	(2)
29. <i>Gift</i> .—Instrument of, not being a settlement (No. 49) or will or Transfer (No. 53).	The same duty as a Conveyance (No. 20), for a consideration equal to the value of the property, as set forth in such instrument.
30. Indemnity Bond The same duty as a Security Bond (No. 48) for the same amount.
31. Lease, including an underlease or sub-lease and any agreement to let or sublet—	
(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 of less than one year ;	The same duty as a Bottomry Bond (No. 14) for the whole amount payable or deliverable under such lease.
(ii) where the lease purports to be for a term of not less than one year, but not more than five years ;	The same duty as a Bottomry Bond (No. 14) for the amount or value of the average annual rent reserved.
(iii) where the lease purports to be for a term exceeding five years, but not exceeding ten years ;	The same duty as a Conveyance (No. 20) for a consideration equal to 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 ;	The same duty as a Conveyance (No. 20) for a consideration equal to twice 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 ;
 - (vi) where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years ;
 - (vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity ;
 - (viii) where the lease does not purport to be for any definite term ;
- (b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved ;
 - (c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved;

The same duty as a Conveyance (No. 20) for a consideration equal to three times the amount or value of the average annual rent reserved.

The same duty as a Conveyance (No. 20) for a consideration equal to four times the amount or value of the average annual rent reserved.

The same duty as a Conveyance (No. 20) for a consideration equal to one-sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.

The same duty as a Conveyance (No. 20) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.

The same duty as a Conveyance (No. 20) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.

The same duty as a Conveyance No. 20) for a consideration equal to the amount or value or 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 ;

<i>Description of instrument</i>	<i>Proper Stamp duty</i>
(1)	(2)
<p><i>Explanation.</i>—When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses or the owner's share of municipal 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>Provided that, in any case when an agreement to lease is stamped with the advalorem stamp required for a lease and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed five rupees.</p>
<p>32. Letter 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.</p>	<p>Thirty paise.</p>
<p>33. Letter of Licence, that is to say, any agreement between a debtor and his creditors that the latter shall for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.</p>	<p>Thirty-five rupees.</p>
<p>34. Memorandum of Association of a Company— (a) if accompanied by articles of association under the Companies Act, 1956 (Central Act I of 1956). (b) if not so accompanied</p>	<p>Ninety rupees. . . Two hundred and forty rupees.</p>

Exemption.

Memorandum of any Association not formed for profit and registered under the Companies Act, 1956 (Central Act I of 1956).

35. Mortgage Deed, not being an Agreement relating to Deposit of Title deeds, Pawn or Pledge (No. 7) Bottomry Bond (No. 14). Mortgage of a crop (No. 36), Respondentia Bond (No. 47) or Security Bond (No. 48)—

- (a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given; The same duty as a Conveyance (No. 20) for a consideration equal to the amount secured by such deed.
- (b) when possession is not given or agreed to be given as aforesaid ; The same duty as a Bottomry Bond (No. 14) for the amount secured by such deed.

Explanation.—A mortgagor who gives or has given to the mortgagee a power of attorney to collect rents, or gives or has given to the mortgagee a lease, of the property mortgaged or part thereof, is deemed to give possession thereof 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 ; .. Three rupees.
and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000. .. Three rupees.

<i>Description of instrument</i>	<i>Proper stamp duty</i>
(1)	(2)

EXEMPTION

Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883 (Central Act 19 of 1883) or the Agriculturists Loans Act, 1884 (Central Act 12 of 1884), or by their sureties as security for the repayment of such advances

36. Mortgage of a crop, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—

(a) when the loan is repayable not more than three months from the date of the instrument—

for every sum secured not exceeding Rs. 200 Forty paise.
and for every Rs. 200 or part thereof secured in excess of Rs. 200. Forty paise.

(b) when the loan is repayable more than three months but not more than eighteen months from the date of the instrument—

for every sum secured not exceeding Rs. 100 ; Sixty paise.
and for every Rs. 100 or part thereof secured in excess of Rs. 100. Sixty paise.

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37. Notarial act, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a Protest (No. 43) made or signed by a Notary in the execution of the duties of his office, or by any other person lawfully acting as a Notary. Three rupees fifty paise.

38. Note or Memorandum sent by a broker or agent to his principal intimating the purchase or sale on account of such principal—
(a) of any goods exceeding in value twenty rupees ;
(b) of any stock or marketable security exceeding in value twenty rupees.

.. One rupee.

Subject to a maximum of fifty rupees, fifty paise for every Rs. 10,000 or part thereof of the value of the stock or security.

39. Note of Protest by the Master of a Ship ..

.. Two rupees.

40. Partition-Instrument of [as defined by section 2 (15)]

.. The same duty as a Bottomry Bond (No. 14) for the amount of the value of the separated share or shares of the property.

N.B.—The largest share remaining after the property partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated;

Provided always that—

(a) when an instrument of partition containing an agreement to divide property in severality is executed and a partition is effected in pursuance

<i>Description of instrument</i>	<i>Proper stamp duty</i>
(1)	(2)

of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than five rupees ;

(b) where land is held on revenue settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at twenty-five times the annual revenue ;

(c) where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an Arbitrator directing a partition is stamped with the stamp required for an instrument of partition and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed five rupees.

41. Partnership—

A. Instrument of—

(a) Where the capital of the partnership does not exceed Rs. 500.

... Fifteen rupees.

- (b) Where it exceeds Rs. 500 but does not exceed Rs. 5,000 .. Sixty rupees.
- (c) in any other case One hundred rupees.

B. Dissolution of—

- 42. Power of Attorney as defined by section 2(21) not being a proxy—
 - (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 ; } One rupee fifty paise.
 - (b) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a); .. Three rupees.
 - (c) when authorising not more than five persons to act jointly and severally in more than one transaction or generally ; .. Twenty rupees
 - (d) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ; .. Thirty-five rupees.
 - (e) when given for consideration and authorising the attorney to sell any immovable property ; .. The same duty as a Conveyance (No. 20) for the amount of the consideration.
 - (f) in any other case Four rupees for each person authorised.

N.B.—The term “registration” includes every operation incidental to registration under the Registration Act, 1908 (Central Act 16 of 1908).

Explanation.— For the purposes of this article, more persons than one when belonging to the same firm shall be deemed to be one person.

<i>Description of Instrument</i>	<i>Proper stamp duty</i>
(1)	(2)
43. Protest of Bill or Note, that is to say, any declaration in writing made by a Notary, or other person lawfully acting as such attesting the dishonour of a bill of exchange or promissory note.	Three rupees.
44. Protest by the Master of a ship, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers of the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary or other person lawfully acting as such.	Five rupees.
45. Reconveyance of Mortgaged property—	
(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000.	.. The same duty as a Conveyance (No. 20) for the amount of such consideration as set forth in the reconveyance.
(b) in any other case	.. Fifty rupees.
46. Release, that is to say ;	
(A) 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—	
(a) if the amount or value of the claim does not exceed Rs. 1,000.	.. The same duty as a Bottomry Bond (No. 14) for such amount or value as set forth in the release.

- (b) in any other case Thirty rupees.
- (B) Release of benami right The same duty as a Conveyance (No. 20) for a consideration equal to the value of the property as set forth in the release.
- (C) Release of right of redemption of a mortgage with possession or of the right to obtain reconveyance of property already conveyed. .. The same duty as a Conveyance (No 20) for the amount of such consideration as set forth in the Release.
47. Respondentia Bond, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination. .. The same duty as a Bottomry Bond (No. 14) for the amount of the loan secured.
48. 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 for the due performance of a contract—
- (a) when the amount secured does not exceed Rs. 1,000. .. The same duty as a Bottomry Bond (No. 14) for the amount secured.
- (b) in any other case Thirty rupees.

Exemptions

Bond or other instrument, when executed—

<i>Description of instrument</i>	<i>Proport Stamp duty</i>
(1)	(2)

(a) 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 ;

(b) executed by persons taking advances under the Land Improvement Loans Act, 1883 (Central Act 19 of 1883) or the Agriculturists' Loans Act, 1884 (Central Act 12 of 1884), or by their sureties as security for the repayment of such advances ;

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

49. Settlement—

A. Instrument of (including a deed of dower)—

.. The same duty as a Bottomry Bond (No. 14) for a sum equal to the amount or value of the property settled as set forth in such settlement.

Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement and an instrument of settlement in pursuance of such agreement is subsequently executed duty on such instrument shall not exceed five rupees.

Exemption.

Deed of dower executed on the occasion of a marriage between Muslims.

(B) Revocation of—

The same duty as a Bottomry Bond (No. 14) for a sum equal to the amount or value of the property concerned as set forth in the instrument of revocation, but not exceeding sixty rupees.

50. Share warrants to bearer issued under the Companies Act, 1956 (Central Act I of 1956).

One and a half times the duty payable on a Conveyance (No. 20) for a consideration equal to the nominal amount of the shares specified in the warrant.

51. Shipping—Order for or relating to the conveyance of goods on board of any vessel.

Twenty paise.

52. Surrender of Lease—

(a) when the duty with which the lease is chargeable does not exceed thirty rupees.

The duty with which such lease is chargeable.

(b) in any other case

.. Thirty rupees.

<i>Description of instrument.</i>	<i>Proper Stamp duty</i>
(1)	(2)
53. Transfer (whether with or without consideration)—	
(a) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8 ;	One half of the duty payable on a Conveyance (No. 20) for a consideration equal to the face amount of the debenture.
(b) of any interest secured by a bond, mortgage deed or policy of insurance—	
(i) if the duty on such bond mortgage deed or policy of insurance does not exceed thirty rupees.	The duty with which such bond, mortgage deed or policy of insurance is chargeable.
(ii) in any other case	Thirty rupees.
(c) of any property under the Administrators- General Act, 1963 (Central Act 45 of 1963) ;	Thirty five rupees.
(d) of any trust -property from one trustee to another trustee or from a trustee to a beneficiary.	Twenty rupees or such smaller amount as may be chargeable under clauses (a) and (b) of the Article.

Exemptions

Transfer by endorsement—

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

4. Transfer of Lease by way of assignment, and not by way of under-lease.

.. The same duty as a Conveyance, (No. 20) for a consideration equal to the amount of the consideration for the transfer.

55. Trust—

A. Declaration of-of, or, concerning any property when made by any writing, not being a will or a declaration as provided in section 2 (24).

The same duty as a Bottomry Bond (No. 14) for a sum equal to the amount or value of the property concerned, as set forth in the instrument; but not exceeding ninety rupees.

B. Revocation of —of, or, concerning, any property when made by any instrument other than a will.

The same duty as a Bottomry bond (No. 14) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding sixty rupees.

56. Warrant for goods, that is to say any instrument evidencing the title of any person therein named or his assigns, or the holder thereof to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.

One rupee fifty paise.

Section 2 of
Andhra
Pradesh
Act 10 of
1967 to
cease to
have operon

3. With effect on and from the commencement of this Act, section 2 of the Andhra Pradesh Stamp (Increase of Duties) Act, 1967, shall cease to be operative.

Amendment
of Andhra
Pradesh
Act 22 of
1971

4. In section 2 of the Indian Stamp (Andhra Pradesh Amendment) Act, 1971, for the expression "the Indian Stamp Act, 1899", the expression "the Indian Stamp Act, 1899 as amended by the Indian Stamp (Andhra Pradesh Amendment) Act, 1974" shall be substituted.

THE INDIAN STAMP (ANDHRA PRADESH)
AMENDMENT ACT, 1971.*

ACT No. 22 OF 1971.

An Act further to amend the Indian Stamp Act, 1899 in its application to the State of Andhra Pradesh.

BE it enacted by the Legislature of the State of Andhra Pradesh in the Twenty-second Year of the Republic of India as follows :—

1. (1) This Act may be called the Indian Stamp (Andhra Pradesh Amendment) Act, 1971.

Short title,
Extent and
Commence-
ment.

(2) It extends to the whole of the State of Andhra Pradesh.

(3) It shall come into force on such date as the State Government may, by notification in the *Andhra Pradesh Gazette*, appoint.

2. In section 24 of the Indian Stamp Act, 1899 hereinafter referred to as the principal Act,—

Amendment
of section 24
Central Act
2 of 1899.

(i) for the expression “in respect whereof the transfer is chargeable with *ad valorem* duty”, the expression “and the transfer is chargeable with *ad valorem* duty, in respect of the said consideration or the market value of the property transferred, whichever is higher”, shall be substituted ;

(ii) omit the illustrations thereunder.

3. In section 27 of the principal Act, for the words and brackets “The consideration (if any)”, the words “The consideration, if any, the market value of the property” shall be substituted.

Amendment
of section 27.

4. In section 28 of the principal Act,—

Amendment
of section 28.

(i) in sub-section (1), for the portion beginning with the words “provided that” and ending with the words

* Received the assent of the President on 7th November, 1971. For statement of Objects and Reasons, see *A. P. Gazette*, Extraordinary, dated 22nd July, 1971, part IV-A, pages 39-40.

“such distinct consideration”, the following shall be substituted, namely :—

“Provided that a distinct consideration for, and the market value of, each separate part are set forth in the conveyance relating thereto, and such conveyance shall be chargeable with *ad valorem* duty in respect of the distinct consideration for, or the market value of, each such part, whichever is higher” ;

(ii) in sub-section (2), the following words shall be added at the end, namely :—

“or the market value of such separate part, whichever is higher” ;

(iii) in sub-section (3), the following words shall be added at the end, namely :—

“or the market value of the property, whichever is higher.” ;

(iv) in sub-section (4), after the words “consideration paid by such sub-purchaser”, the words “or the market value of such part, whichever is higher” and after the words “aggregate of the considerations paid by the sub-purchasers”, the words “or the market value of such residue, whichever is higher” shall be inserted ;

(v) in sub-section (5), after the words “the consideration paid by him” the words “or the market value of the property which is the subject-matter of the conveyance, whichever is higher”, and after the words “the consideration obtained by such original seller” the words “or the market value of such property whichever is higher”, shall be inserted.

Insertion of
new section
47-A.

5. After section 47 of the principal Act, the following section shall be inserted, namely :—

Central Act
16 of 1908.

47-A. (1) Where the registering officer appointed under the Registration Act, 1908, while registering any instrument of conveyance, exchange, gift, partition or settlement, has reason to believe that the market value of the property which is the subject-matter of such instrument has not been truly set forth in the instrument, he may, after registering such instrument, refer the matter to the Collector for determination of the market value of such property and the proper duty payable thereon.

Instrument of
conveyance, etc.
under valued
how to be dealt
with.

(2) On receipt of a reference under sub-section (1) the Collector shall, after giving the parties opportunity of making their representation and after holding an enquiry in such manner as may be prescribed by rules made under this Act, determine the market value of the property which is the subject-matter of such instrument and the duty as aforesaid. The difference, if any, in the amount of duty, shall be payable by the person liable to pay the duty.

(3) The Collector may *suo motu* within two years from the date of registration of such instrument, not already referred to him under sub-section (1), 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 the subject-matter of such instrument and the duty payable thereon and if, after such examination, he has reason to believe that the market value of such property has not been truly set forth in the instrument, he may determine the market value of such property and the duty as aforesaid in accordance with the procedure provided for in sub-section (2). The difference, if any, in the amount of duty, shall be payable by the person liable to pay the duty;

Provided that nothing in this sub-section shall apply to any instrument registered before the date of commencement of the Indian Stamp (Andhra Pradesh Amendment) Act, 1971.

(4) Any person aggrieved by an order of the Collector under sub-section (2) or sub-section (3) may appeal to the appellate authority specified in sub-section (5). All such appeals shall be preferred within such time and shall be heard and disposed of in such manner, as may be prescribed by rules made under this Act.

(5) The appellate authority shall be :—

(i) in the cities of Hyderabad and Secunderabad, the City Civil Court ;

(ii) elsewhere—

(a) the Subordinate Judge or if there are more than one Subordinate Judge, the principal Sub ordinate Judge, having jurisdiction over the area in which the property concerned is situated ; or

(b) if there is no such Subordinate Judge, the District Judge having jurisdiction over the area aforesaid.

(6) For the purposes of this Act, market value of any property shall be estimated to be the price which in the opinion of the Collector or the appellate authority, as the case may be, such property would have fetched or would fetch if sold in the open market on the date of execution of the instrument of conveyance, exchange, gift, partition or settlement.”

Amendment
of Schedule
I-A.

6. In Schedule I-A to the principal Act,—

(i) in article 16, in the entry in column (2) against clause (c) in column (1), after the word “consideration” the words “or market value” shall be inserted;

(ii) in article 20, for the expression “where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50” the expression “where the amount or value of the consideration for such conveyance as set forth therein, or the market value of the property which is the subject matter of the conveyance, whichever is higher, does not exceed Rs. 50” shall be substituted;

(iii) in article 27, for the entry in column (2), the following entry shall be substituted, namely:—

“The same duty as a conveyance (No. 20) for a consideration or market value, equal to the market value of the property of greater value which is the subject matter of exchange.”;

(iv) in article 28, in the entries in column (2) against clause (a) and sub-clause (i) of clause (b) in column (1), for the word “consideration”, the words “consideration or market value” shall be substituted;

(v) in article 29, for the entry in column (2), the following entry shall be substituted, namely.—

“The same duty as a Conveyance (No.20) for a consideration or market value, equal to the market value of the property which is the subject matter of gift.”;

(vi) in article 31, in the entries in column (2), for the word “consideration” wherever it occurs, the words “consideration or market value” shall be substituted;

(vii) in article 35, in the entry in column (2), against clause (a) in column (1), for the word "consideration" the words "consideration or market value" shall be substituted;

(viii) in article 40, in the entry in column (2), for the word "value", wherever it occurs, the words "market value" shall be substituted;

(ix) in article 42 for the entry in column (2), against clause (e) in column (1), the following entry shall be substituted, namely;—

"The same duty as a Conveyance (No. 20) for a consideration or market value, equal to the amount of the consideration.";

(x) in article 45, for the entry in column (2), against clause (a) in column (1), the following entry shall be substituted, namely;—

"The same duty as a Conveyance (No. 20) for a consideration or market value, equal to the amount of such consideration as set forth in the conveyance".;

(xi) in article 49—

(a) in the entry in column (2) against item 'A' in column (1), for the words "amount or value of the property settled, as set forth in such settlement", the words "amount as set forth in such settlement or market value of the property, which is the subject matter of such settlement" shall be substituted;

(b) in the entry in column (2) against item 'B' in column (1), for the words "amount or value of the property concerned as set forth in the instrument of revocation" the words "amount as set forth in such instrument or market value of the property concerned" shall be substituted;

(xii) in article 50, in the entry in column (2), for the word "consideration", the words "consideration or market value" shall be substituted.

(xiii) in article 53 in the entry in column (2) against clause (a) in column (1), for the word "consideration", the words "consideration or market value" shall be substituted;

(xiv) in article 54, in the entry in column (2), for the word "consideration" in the first place where it occurs, the words "consideration or market value" shall be substituted.

**THE INDIAN STAMP (ANDHRA PRADESH
AMENDMENT) ACT, 1989.**

ACT NO. 22 OF 1989*.

[23rd October, 1989]

An Act further to amend the Indian Stamp Act, 1899 in its application to the State of Andhra Pradesh.

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Fortieth Year of the Republic of India as follows:-

1. (1) This Act may be called the Indian Stamp (Andhra Pradesh Amendment) Act, 1989.

Short title
extent and
commence-
ment.

*Received the assent of the Governor on the 21st June, 1989. For Statement of Objects and Reasons, please see the Andhra Pradesh Gazette, Extraordinary Part IV-A, dated the 29th March, 1989 at Page 8

(2) It extends to the whole of the State of Andhra Pradesh.

(3) It shall come into force on such date as the State Government may, by notification in the Andhra Pradesh Gazette, appoint.

Amendment of Schedule 1-A. 2. In the Indian Stamp Act, 1899 (hereinafter referred to as the principal Act) as in force in the State of Andhra Pradesh, in Schedule 1-A.

(a) in article 4, for the entry in column (2) the following entry shall be substituted namely:--

"Ten rupees".

(b) for article 6 and the entry relating thereto, the following shall be substituted, namely:--

"6. Agreement or Memorandum of an agreement not otherwise provided for, where the value of the property--

- | | |
|--|------------------------|
| (a) does not exceed
Rs. 5,000/-. | Ten rupees. |
| (b) exceeds Rs. 5,000/- but
does not exceed
Rs. 20,000/-. | Twenty
rupees |
| (c) exceeds Rs. 20,000/-
but does not exceed
Rs. 50,000/-. | Fifty
rupees. |
| (d) exceeds Rs. 50,000/- | One hundred
rupees. |

and

(e) Where such agreement or memorandum of an agreement does not relate to monetary transactions or transactions not susceptible to valuation in terms of money. Fifty rupees.;

(c) in article 11, for the entry in column (2), the following entry shall be substituted, namely:--

"Three hundred rupees".;

(d) in article 21, in column (2), for the words "Two rupees fifty paise" and "five rupees", the words "Ten rupees" and "Twenty rupees" shall respectively be substituted.;

(e) in article 22, --

i) in column (1), for the words "five rupees", the words "Ten rupees" shall be substituted,

ii) in column (2), for the words "Five rupees", the words "Twenty rupees" shall be substituted.;

(f) in article 34, in column (2), for the words "Ninety rupees" and "Two hundred and forty rupees", the words "Two hundred rupees" and "Five hundred rupees" shall respectively be substituted.;

(g) for article 41 and the entries relating thereto the following shall be substituted, namely:--

"41. Partnership--

A. Instrument of --

- (a) Where the capital of the partnership does not exceed Rs. 5,000/-.
- (b) in any other case

One hundred rupees.

Three hundred rupees.

B. Dissolution of --

(h) in article 42; --

One hundred and fifty rupees";

(i) for the entry in column (2) against sub-article (a), the following shall be substituted, namely:--

"Twenty rupees";

(ii) for the entry in column (2) against sub-article (b), the following shall be substituted, namely:--

"Twenty rupees";

(iii) for the entry in column (2) against sub-article (c), the following shall be substituted, namely:--

"Fifty rupees";

(iv) for the entry in column (2) against sub-article (d), the following shall be substituted, namely:--

"Seventy five rupees";

(v) for the entry in column (2) against sub-article (f), the following shall be substituted, namely:--

"Twenty five rupees";

(i) for article 48 and the entries relating thereto, the following shall be substituted, namely:--

"48. 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. Three percentum of the value of the security subject to a maximum of rupees one hundred";

(j) for article 49 and the entry relating thereto the following shall be substituted, namely:--

"49. Settlement --

A. Instrument of (including a deed of dower) --

(a) settlement in favour of a member or members of a family. The same duty as a Bottomry Bond (No.14) for a sum equal to the amount or market value of the property settled as set forth in such settlement:

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 be the duty as mentioned in article 6.

Explanation:— For the purpose of this article "family" means father, mother, husband, wife, brother, sister, son, daughter and includes grand-father, grand-mother, grand child, adoptive father or mother, adopted son or daughter.

(b) in any other case

Six rupees for every hundred rupees or part thereof of the market value of the property which is the subject matter of settlement.

Exemption:

Deed of dower executed on the occasion of a marriage between muslims.

B. Revocation of --

The same duty as a Bottomry Bond (No.14) for a sum equal to the amount or value of the property concerned as set forth in the instrument of revocation but not exceeding ninety rupees";

(k) in article 55, in column (2), --

(i) for the expression "Bottomry Bond (No. 14)" in the two places where it occurs, the expression "Conveyance (No. 20)" shall be substituted;

(ii) for the words "ninety rupees", and "sixty rupees" the words "Two hundred rupees" and "one hundred rupees" shall respectively be substituted.



THE ANDHRA PRADESH GAZETTE
PART IV-B-EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 27] HYDERABAD, FRIDAY, DECEMBER 3, 1965

ANDHRA PRADESH ACTS, REGULATIONS, ETC.

The following Act of the Andhra Pradesh Legislature which was reserved by the Governor on the 18th September, 1965 for the consideration and assent of the President received the assent of the President on the 19th November 1965, and the said assent is hereby first published on the 3rd December 1965 in the Andhra Pradesh Gazette for general information :—

Act No. 26 of 1965.

An Act further to amend the Indian Stamp Act, 1899 as in force in the State of Andhra Pradesh.

BE it enacted by the Legislature of the State of Andhra Pradesh in the Sixteenth Year of the Republic of India as follows :—

1. This Act may be called the Indian Stamp (Andhra Pradesh Amendment) Act, 1965. Short title.

2. In Schedule 1-A to the Indian Stamp Act, 1899— Amendment of schedule 1-A Central Act 2 of 1899.
(i) in Article 4, for the exemptions, the following exemption shall be substituted, namely :—

“ Exemption.

Affidavit or declaration in writing when made for the sole purpose of enabling any person to receive any pension or charitable allowance.” ;

- (ii) in Article 5, the Exemptions shall be omitted;
- (iii) in Article 6, the Exemption shall be omitted;
- (iv) in Article 8, the Exemptions shall be omitted;
- (v) Article 11 shall be omitted ;
- (vi) in Article 20, the Exemption shall be omitted;
- (vii) in Article 22, the Exemption shall be omitted ;
- (viii) for Article 26, the following Article shall be substituted, namely :—

<p>“ 26. Entry as an Advocate on the roll of the Bar Council of Andhra Pradesh under the Advocates Act, 1961.</p>	<p>Two hundred and fifty rupces or if previously enrolled as an Attorney in any High Court one hundred and twenty-five rupces.</p>
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Exemption.

Entry as an advocate on the roll of the Bar Council of Andhra Pradesh when he has been previously enrolled as a Vakil in the Andhra Pradesh High Court or as an advocate or vakil in any other High Court.” ;

- (ix) in Article 31, the Exemption shall be omitted ;
- (x) in Article 35, in Exemption (1), the brackets and figure “ (1) ” and Exemption (2) shall be omitted ;
- (xi) in Article 50, the Exemptions shall be omitted ;
- (xii) in Article 52, the Exemption shall be omitted ;
- (xiii) in Article 54, the Exemption shall be omitted.

D. SURYANARAYANASWAMY,
*Secretary to Government,
Law Department.*

J. VIRASWAMY,
*Joint Secretary to Government,
Law Department.*

**THE INDIAN STAMP (ANDHRA PRADESH AMEND-
MENT) ACT, 1997.**

ACT No. 31 OF 1997*

[18th December, 1997.]

An Act further to amend the Indian Stamp Act, 1899 in its application to the State of Andhra Pradesh.

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Forty-eighth Year of the Republic of India as follows:-

*Received the assent of the Governor on 19th August, 1997.
For Statement of the Objects and Reasons. Please see the
A.P. Gazette Part IV-A Extraordinary dated 19th March,
1997 at P-3.

Short title. 1. (1) This Act may be called the
extent and Indian Stamp (Andhra Pradesh Amendment)
commence- Act, 1937.
ment.

(2) It extends to the whole of the
State of Andhra Pradesh.

(3) It shall come into force on such
date as the State Government may, by
notification in the Andhra Pradesh
Gazette, appoint.

Amendment

of section 2. In the Indian Stamp Act, 1899 as
76-A. in force in the State of Andhra Pradesh,
Central Act in section 76-A,-
II of 1899.

(i) in clause (a), the word "and"
shall be omitted;

(ii) in clause (b), the word "and"
shall be added at the end;

(iii) after clause (b), the following
clause shall be inserted; namely:-

"all or any of the powers con-
ferred on it by section 9(1) (b) to the
Commissioner and Inspector General of
Registration and Stamps."

K.M. NAGABHUSHAN RAO,
Secretary to Government,
Legislative Affairs & Justice, I/c
Law Department.

***THE REGISTRATION (ANDHRA PRADESH)
AMENDMENT ACT, 1974.**

ACT No. 38 OF 1974

*An Act further to amend the Registration Act, 1908, in
its application to the State of Andhra Pradesh.*

BE it enacted by the Legislature of the State of Andhra Pradesh in the Twenty-fifth Year of the Republic of India as follows :—

1. (1) This Act may be called the Registration (Andhra Pradesh) Amendment Act, 1974. Short title and extent

(2) It extends to the whole of the State.

2. For sub-section (5) of section 89 of the Registration Act, 1908, as applicable to this State the following sub-sections shall be substituted, namely :— Amendment of section 39 Central Act, 16 of 1908.

“(5) An officer empowered to grant a certificate of sale of immovable property under the Andhra Pradesh Co-operative Societies Act, 1964 or the rules made thereunder shall send a copy of such certificate to the registering Officer within the local limits of whose jurisdiction the whole or any part of the immovable property comprised in such certificate is situate ; and such registering officer shall file the copy in his Book No. 1. Act 7 of 1964.

(6) Every Tribunal issuing a certificate under sub-section (6) of section 38 or sub-section (2) of section 38-E of the Andhra Pradesh (Telangana Area) Act XXI of 1950.

*Received the assent of the President on the 23rd October, 1974. For Statement of Objects and Reasons see Andhra Pradesh Gazette, Extraordinary, dated the 6th July, 1974, Part IV-A, Page 2.

Tenancy and Agricultural Lands Act, 1950, declaring the protected tenant to be the purchaser or owner, as the case may be, of the land, and every Tahsildar issuing certificate sanctioning the exchange under subsection (2) of section 39 or under section 50-B of the Act aforesaid declaring the validity of any alienation or other transfer of agricultural land, shall send a copy of such certificate to the registering Officer within the local limits of whose jurisdiction the whole or any part of the agricultural land comprised in such certificate is situate; and such registering officer shall file the copy in his Book No. 1”.

Repeal of
Act III of
1936.

3. The Indian Registration (Andhra Pradesh) (Andhra Area) Amendment Act, 1935, is hereby repealed.

***THE INDIAN REGISTRATION (ANDHRA
PRADESH AMENDMENT) ACT, 1960.**

ANDHRA PRADESH ACT No. V OF 1960.

[16th February, 1960.]

*An Act further to amend the Indian Registration Act, 1908,
in its application to the State of Andhra Pradesh.*

BE it enacted by the Legislature of the State of Andhra Pradesh in the Eleventh Year of the Republic of India as follows:—

1. This Act may be called the Indian Registration ^{short}title.
(Andhra Pradesh Amendment) Act, 1960.

2. After clause (b) of sub-section (1) of section 69 of the Indian Registration Act, 1908 (Central Act 16 of 1908) the following clause shall be inserted, namely:—

Amendment
of section 69
Central
Act 16 of
1908.

“(bb) providing for the grant of licences to document writers, the revocation of such licences, the terms and conditions subject to which and the authority by whom such licences shall be granted, the exemption of any class of document writers from the licensing provisions and the conditions subject to which such exemption shall be granted and generally for all purposes connected with the writing of documents to be presented for registration;”.

*For Statement of Objects and Reasons see Part IV-A of the *Andhra Pradesh Gazette*, dat. 4th September, 1959, pages 147-148.

THE INDIAN STAMP (ANDHRA PRADESH
AMENDMENT) ACT, 1995.

ACT No. 21 OF 1995*

[31st March, 1995]

AN ACT FURTHER TO AMEND THE INDIAN STAMP
ACT, 1899 IN ITS APPLICATION TO THE STATE OF
ANDHRA PRADESH.

Be it enacted by the Legislative Assembly of the State of
Andhra Pradesh in the Forty-sixth Year of Republic of India
as follows :

1. (1) This Act may be called the Indian Stamp (Andhra
Pradesh Amendment) Act, 1995. Short titles
extent and
commence-
ment.

(2) It extends to the whole of the State of Andhra Pradesh.

(3) It shall come into force on such date as the State Govern-
ment may, by notification in the *Andhra Pradesh Gazette*, appoint.

2. In the Indian Stamp Act, 1899, as in force in the State of
Andhra Pradesh, in Schedule 1-A — Amendment
to Schedule
1—A,

(a) for article 6 and the entries relating thereto, the
following shall be substituted, namely:—

“6. Agreement or Memorandum of an Agreement not
otherwise provided for :

(A) Where the value,—

(i) does not exceed ...Ten rupees Rs. 5,000/-

(ii) exceeds Rs. 5,000/- Twenty rupees but
does not exceed Rs. 20,000/- ...

* Received the assent of the Governor on the 31st March, 1995, For Sta-
tement of Object Reasons, Please See the *Andhra Pradesh Gazette* Part IV-A,
Extra ordinary, dt 30-3-95 at Page 5.

(iii) exceeds Rs. 20,000/- Fifty rupees but does not exceed Rs. 50,000/-

(iv) exceeds Rs. 50,000/- One hundred rupees.

(B) If relating to construction of a house or building including a multi-unit house or building or unit of apartment/flat/portion of a multi-storied building or for development/sale of any other immovable property. Five rupees for every one hundred rupees or part thereof on the market value or the estimated cost of the proposed construction/development of such property as the case may be, as mentioned in the agreement or the value arrived at in accordance with the schedule of rates prescribed by the Public Works Department authorities, whichever is higher.

(C) In any other case. One hundred rupees.” ;

(b) In article 42, after clause (f) and the entries relating thereto, the following shall be added, namely :—

“(g) when given for construction, development of, or sale or transfer (in any manner whatsoever) of, any immovable property; Five rupees for every one hundred rupees or part thereof on the market value of the property.” ;

(c) In article 47-A, after the existing clause (c) and the entries relating thereto, but before the explanation thereunder the following shall be added, namely :—

“(d) If relating to a multi-unit house or unit of apartment/flat/portion of a multi-storied building or part of such structure to which the provisions of Andhra Pradesh Apartments (Promotion of Construction and Ownership) Act, 1987, apply :

(i) where the value does not exceed Rs. 2,00,000/-.	Rupees twelve thousand.
(ii) Where it exceeds Rs. 2,00,000/- but does not exceed Rs. 3,50,000/-.	Rupees twelve thousand plus 4% on the value above Rs. 2,00,000/-.
(iii) where it exceeds Rs. 3,50,000/- but does not exceed Rs. 7,00,000/-.	Rupees eighteen thousand plus 6% on the value above Rs. 3,50,000/-.
(iv) where it exceeds Rs. 7,00,000/-.	Rupees thirty nine thousand plus 8% on the value above Rs. 7,00,000/-.

(d) for the Explanation under article 47-A, the following shall be substituted, namely :—

“Explanation-I ; An agreement to sell followed by or evidencing delivery of possession of the property agreed to be sold shall be chargeable as a “sale” under this article :

Provided that, where subsequently a sale deed is executed in pursuance of an agreement of sale as aforesaid or in pursuance of an agreement referred to in clause (B) of article 6, the stamp duty, if any, already paid or recovered on the agreement of sale shall be adjusted towards the total duty leviable on the sale deed.

“Explanation-II : For the purposes of clause (d),

(i) “unit” includes a flat, apartment, tenement, portion or semi-finished part of such structure ; and

(ii) ‘value’ means the consideration or value of the apartment/flat/portion or semi-finished part of such structure of multi-storied building as declared in the document by the seller and builder or market value whichever is higher”.



ఆంధ్ర ప్రదేశ్ రాజ పత్రము

THE ANDHRA PRADESH GAZETTE PART IV-B—EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 10]

HYDERABAD, MONDAY, OCTOBER 9, 1967.

ANDHRA PRADESH ACTS, REGULATIONS, ETC.

The following Act of the Andhra Pradesh Legislature which was reserved by the Governor on the 11th August, 1967, for the consideration and assent of the President received the assent of the President on the 2nd October, 1967, and the said assent is hereby first published on the 9th October, 1967, in the *Andhra Pradesh Gazette* for general information:—

ACT NO. 10 OF 1967.

An Act to increase the stamp duties chargeable on certain instruments under the Indian Stamp Act, 1899 as in force in the State of Andhra Pradesh.

BE it enacted by the Legislature of the State of Andhra Pradesh in the Eighteenth Year of the Republic of India as follows:—

1. (1) This Act may be called the Andhra Pradesh Stamp (Increase of Duties) Act, 1967.

Short title,
extent and
commence-
ment.

(2) It extends to the whole of the State of Andhra Pradesh.

(3) It shall come into force on such date as the State Government may, by notification in the *Andhra Pradesh Gazette*, appoint.

Rates of stamp duty on certain instruments to be increased by fifty per cent.

2. Any instrument described in any of the under-mentioned Articles of Schedule I-A to the Indian Stamp Act, 1899 (Central Act 2 of 1899) (hereinafter referred to as the principal Act), shall be chargeable with one and a half times the amount of the stamp duty with which such instrument was chargeable immediately before the date of the commencement of this Act, and the said Articles shall be read and construed accordingly:—

Articles 1 to 10; 12 to 21; 23 to 25; 27 to 51; clauses (a), (c) and (d) of article 53; and articles 54 to 56;

Central Act 2 of 1899 to have effect subject to certain amendments.

3. The principal Act shall have effect as if,—

(1) in sub-section (1) of section 4 and in the proviso to section 6, for the words “three rupees”, the words “four rupees, fifty paise” had been substituted;

(2) in clause (a) of section 11, for the words “ten naye paise”, the words “twenty paise” had been substituted;

(3) in clause (c) of the proviso to sub-section (3) of section 32, in clause (a) of the proviso to section 35, in sub-section (1) of section 40 and in section 41, for the words “ten naye paise” and “twenty-five naye paise”, the words “twenty paise” and “forty paise” had respectively been substituted;

(4) In Schedule I-A—

(i) in Article 21, in clause (i), in column (1) for the words “one rupee”, the words “two rupees, thirty paise” had been substituted;

(ii) in Article 22—

(a) in clause (a), in column (1), for the words “three rupees”, the words “four rupees, fifty paise” had been substituted;

(b) in clause (b), in column (2), for the words “three rupees”, the words “four rupees, fifty paise” had been substituted;

(iii) in Article 52,—

(a) in clause (a), in column (1), for the words “fifteen rupees”, the words “twenty-two rupees, fifty paise” had been substituted;

(b) in clause (b), in column (2), for the words “fifteen rupees”, the words “twenty-two rupees, fifty paise” had been substituted;

(iv) in Article 53, in clause (b)—

(a) in sub-clause (i), in column (1), for the words “fifteen rupees”, the words “twenty-two rupees, fifty paise” had been substituted;

(b) in sub-clause (ii), in column (2), for the words “fifteen rupees”, the words “twenty-two rupees, fifty paise” had been substituted.

4. After section 75 of the principal Act, the following section shall be inserted, namely:—

Insertion
of new section
75-A.

“Rules made by the State Government to be laid before the State Legislature.

75-A. (1) All rules made by the State Government under this Act shall, unless they are expressed to come into force on a particular day, come into force on the day on which they are published in the Official Gazette.

(2) Every rule made under this section shall, immediately after it is made, be laid before each House of the State Legislature if it is in session, and if it is not in session, in the session immediately following, for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if, before the expiration of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or in the annulment of the rule, the rule shall thereafter have effect only in such modified form or shall stand annulled, as the case may be, so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule."

Substitution
of new sec-
tion for sec.
tion 78.

5. For section 78 of the principal Act, the following section shall be substituted, namely:—

"Duty to be paid or allowance to be made for fractions of ten paise.

78. In the determination of the amount of duty payable or of allowance to be made under this Act, any fraction of ten paise equal to or exceeding five paise, shall be counted as ten paise, and other fractions of ten paise shall be disregarded."

J. VIRASWAMY,
*Secretary to Government (In-charge),
Law Department.*

A. SHANKER REDDY,
*Joint Secretary to Government,
Law Department.*

¹THE INDIAN REGISTRATION (ANDHRA
PRADESH) (ANDHRA AREA) AMENDMENT
ACT, 1935.

ACT No. III OF 1936.

[21st January, 1936.]

An Act further to amend the Indian Registration Act, 1908, in its application to the ²[Andhra area of the State of Andhra Pradesh] for a certain purpose.

Central
Act 16
of 1908.

WHEREAS it is expedient to amend the Indian Registration Act, 1908, in its application to the ²[Andhra area of the State of Andhra Pradesh], for the purpose hereinafter appearing;

AND WHEREAS the previous sanction of the Governor-General has been obtained to the passing of this Act; It is hereby enacted as follows:—

1. This Act may be called ³[the Indian Registration (Andhra Pradesh) (Andhra Area) Amendment Act, 1935.] Short title.

Central Act
16 of 1908.

2. After sub-section (4) of section 89 of the Indian Registration Act, 1908, the following sub-section shall be added, namely:— Amendment
of section
89, Act 16
of 1908.

Act X of
1934.
Act VI of
1932.

“(5) Every officer granting a certificate of sale of immovable property under ³[the Andhra Pradesh (Andhra Area) Co-operative Land Mortgage Banks Act, 1934,] or the rules made under ³[the Andhra Pradesh (Andhra Area) Co-operative Societies Act, 1932,] shall send a copy of such certificate to the registering officer within the local limits of whose jurisdiction the whole or any part of the immovable property comprised in such certificate is situate, and such registering officer shall file the copy in his Book No. I.”

¹ For Statement of Objects and Reasons, see *Fort St. George Gazette*, dated 15th October 1935, Pt. IV, p. 306.

² The words “State of Andhra” were subs. for the words “Presidency of Madras” by the A. A. O. 1953 and these words were subs. for the words “State of Andhra” by A. P. Act IX of 1961.

³ Subs. for the original short title by A. P. Act IX of 1961.



తెలంగాణ రాజపత్రము
THE TELANGANA GAZETTE
PART IV-B EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 5] HYDERABAD, TUESDAY, APRIL 19, 2022.

**TELANGANA ACTS, ORDINANCES AND
REGULATIONS ETC.**

The following Act of the Telangana Legislature received the assent of the President of India on the 31st March, 2022 and the said assent is hereby first published on the 19th April, 2022 in the Telangana Gazette for general information:—

ACT No. 5 of 2022.

**AN ACT FURTHER TO AMEND THE INDIAN STAMP
ACT, 1899 IN ITS APPLICATION TO THE STATE
OF TELANGANA.**

Be it enacted by the Legislature of the State of Telangana in the Seventy-Third Year of the Republic of India as follows:—

1. (1) This Act may be called the Indian Stamp (Telangana Amendment) Act, 2022.

**Short
title,
extent
and
com-
mence-
ment.**

[1]

(2) It extends to the whole of the State of Telangana.

(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

**Sub-
stitu-
tion of
section
47-A,
Central
Act 2 of
1899.**

2. In the Indian Stamp Act, 1899 as in force in the State of Telangana, for section 47-A, the following section shall be substituted, namely,-

“Instruments of conveyance, etc., valuation how to be dealt with.

47-A. Any instrument of conveyance, exchange, gift, partition, settlement, release, agreement relating to construction, development or sale of any immovable property or power of attorney

given for sale, development of immovable property, or any such instrument which is subject to market value under Schedule I-A shall be presented for registration before the registering officer appointed under the Registration Act, 1908, only after payment of the full amount of the Stamp Duty payable on the consideration value of the property set forth in the instrument or the market value determined as per the Market Value Guidelines prescribed by the Government from time to time, whichever is higher:

**Central
Act 16
of 1908.**

Provided that in respect of instruments executed by or on behalf of the Central Government or the State Government or any authority or body incorporate by or under any law for the time being in force and wholly owned by Central or State Government, the market value of any property shall be the value shown in such instrument.

SOMESH KUMAR,
Chief Secretary to Government.

'THE STAMP (ANDHRA PRADESH AMENDMENT) ACT, 1922.

ACT No. VI OF 1922.

[25th April, 1922.]

*An Act to amend the Indian Stamp Act, 1899 in its application to the*²[*State of Andhra Pradesh.*]

WHEREAS it is expedient to amend the Indian Stamp Act, 1899, in its application to the²[State of Andhra Pradesh]. Preamble.

AND WHEREAS the previous sanction of the Governor-General has been obtained under section 80-A, sub-section (3), of the Government of India Act to the passing of this Act; It is hereby enacted as follows:—

1. (1) This Act may be called³[the Stamp (Andhra Pradesh Amendment) Act, 1922.] Short title and extent.

(2) It extends to the whole of the²[State of Andhra Pradesh.]

2. In this Act the words "the principal Act" shall mean the Indian Stamp Act, 1899. Interpretation clause.

3. To clause (10) of section 2 of the principal Act, the following shall be added, namely:—"or by Schedule I-A, as the case may be." Amendment of clause 10 of section 2 of Act 2 of 1899.

¹ For Statement of Objects and Reasons, see *Fort St. George Gazette*, Part IV, dated 7th February, 1922, page 41.

The Indian Stamp Act, 1899 (Central Act 2 of 1899) (with all subsequent statutory modifications thereto) as in force immediately before the commencement of the Indian Stamp (Andhra Pradesh Extension and Amendment) Act, 1959 (Andhra Pradesh Act XIX of 1959) in the Andhra area in so far as it relates to matters falling under entry 63 of List II and entry 44 of List III in the Seventh Schedule to the Constitution, and as amended by sections 3 to 10 (both inclusive) of the said Andhra Pradesh, Act XIX of 1959, and all subsidiary laws made under the principal Act, were extended to the transferred territories (Telangana area) by section 2 of the Indian Stamp (Andhra Pradesh Extension and Amendment) Act, 1959 (Andhra Pradesh Act XIX of 1959).

² Substituted for the words "State of Andhra" by the Second Schedule to the Andhra Pradesh (Laws Amendment of Short Titles) Act 1961 (Andhra Pradesh Act IX of 1961).

³ Substituted for the original short title by the First Schedule, *ibid.*

Amendment
of section 3.

4. In section 3 of the principal Act—

(1) after clause (c), the following shall be inserted, namely:—

“Provided that, except as otherwise expressly provided in this Act, and notwithstanding anything contained in clause (a) or (c) of this section or in Schedule I, the amount indicated in Schedule I-A shall subject to the exceptions contained in that Schedule, be the duty chargeable on the following instruments:—

(aa) every instrument, mentioned in Schedule I-A as chargeable with duty under that Schedule, which, not having been previously executed by any person, is executed in the ¹[State of Andhra Pradesh] on or after the first day of April 1922;

(bb) every instrument, mentioned in Schedule I-A as chargeable with duty under that Schedule, which, not having been previously executed by any person, is executed out of the ¹[State of Andhra Pradesh] on or after the first day of April, 1922 and relates to any property situated or to any matter or thing done or to be done in the said ²[State] and is received in the said ²[State].”

(2) after the word “Provided” the word “also” shall be inserted.

Amendment
of section 4.

5. In sub-section (1) of section 4 of the principal Act—

(a) after the words and figure “in Schedule I,” the words, figure and letter “or in Schedule I-A, as the case may be,” shall be inserted;

(b) after the words “one rupee” the words “or ³[three rupees]” shall be inserted;

(c) for the words “in that Schedule” the words, figures and letter “in Schedule I or in Schedule I-A, as the case may be,” shall be substituted.

1. Substituted for the words, “State of Andhra” by section 4 of the Indian Stamp (Andhra Pradesh Extension and Amendment) Act, 1959 (Andhra Pradesh Act XIX of 1959).

2. Substituted for the word “Presidency” by the Andhra Adaptation of Laws order, 1953

3. Substituted by section 5 of the Indian Stamp (Andhra Pradesh Extension and Amendment) Act, 1959 (Andhra Pradesh Act XIX of 1959), for the words “one rupee eight annas” which stood modified to “three rupees” by the Madras Stamp (Increase of Duties) Act, 1943 (Madras Act XVI of 1943) without textual amendment of the principal Act. The later Act has been repealed by section 13 of the former Act.

6. In section 6 of the principal Act, after the word and figure "Schedule I" the words, figure and letter "or in Schedule I-A, as the case may be," and after the words "one rupee", the words "or ¹[three rupees], as the case may be," shall be inserted. Amendment of section 6.

7. After section 19, the following shall be inserted, namely:— Addition of a new section 19-A.

"19-A. Where ²[any instrument (other than the one in respect of the documents specified in entry 91 of List I in the Seventh Schedule to the Constitution)] has become chargeable in ³[any Part of India which, immediately before the 1st day of November 1956, was comprised in a Part A State or Part C State] other than the ⁴[State of Andhra Pradesh] with duty under the Stamp law in force in ⁵[the State concerned] and thereafter becomes chargeable with a higher rate of duty in the said ⁶[State] under clause (bb) of the first proviso to section 3—

Payment of duties on certain instruments liable to increase duty under clause (bb) of section 3.

(i) notwithstanding anything contained in the first proviso to section 3, the amount of duty chargeable on such instrument shall be the amount chargeable on it under Schedule I-A less the amount of duty, if any ⁷[already paid on it in the State concerned],

(ii) in addition to the stamps, if any, already affixed thereto, such instrument shall be stamped with the stamps

1 Substituted by section 5 of the Indian Stamp (Andhra Pradesh Extension and Amendment) Act, 1959 (Andhra Pradesh Act XIX of 1959), for the words "one rupee eight annas" which stood modified to "three rupees" by the Madras Stamp (Increase of Duties) Act, 1943 (Madras Act XVI of 1943) without textual amendment of the principal Act. The later Act has been repealed by section 13 of the former Act.

2 Substituted for the words "any instrument" by section 6 (i) of the Indian Stamp (Andhra Pradesh Extension and Amendment) Act, 1959 (Andhra Pradesh Act XIX of 1959).

3 Substituted by the Andhra Pradesh Adaptation of Laws Order, 1957, for the expression "any Part A State or Part C State" which was itself substituted for the words "any part of British India" by the Adaptation of Laws (Amendment) Order of 1950.

4 Substituted for the words "State of Andhra" by section 6 (ii) of the Indian Stamp (Andhra Pradesh Extension and Amendment) Act, 1959 (Andhra Pradesh Act XIX of 1959).

5 Substituted for the words "that part of British India" by the Adaptation of Laws (Amendment) Order of 1950.

6 Substituted for the word "Presidency" by the Andhra Adaptation of Laws Order, 1953.

7 Substituted for the words "already paid on it in British India" by the Adaptation of Laws (Amendment) Order of 1950.

necessary for the payment of the amount of duty chargeable on it under clause (i) in the same manner and at the same time and by the same persons as though such instrument were ¹[an instrument received in [any part of India which, immediately before the day aforesaid, was not comprised in a Part B State]] for the first time at the time when it became chargeable with the higher duty, and

(iii) the provisions contained in clause (b) or clause (c), as the case may be, of the proviso to sub-section (3) of section 32 shall, with the necessary modifications, apply to such instrument, but the provisions contained in clause (a) of the said proviso shall not apply thereto."

Amendment
of section
23-A.

8. In sub-section (1) ²[* * *] of section 23-A after the word and figure "Schedule I" the words, figure and letter "or ³[article 5 (c)] of Schedule I-A, as the case may be" shall be inserted.

Amendment
of section
24.

9. In section 24 after the word and figure "Schedule I" the words, figures and letter "or article 16 of Schedule I-A, as the case may be," shall be inserted.

Amendment
of section
29.

10. In clause (a) of section 29 after the word and figure "Schedule I" the words, figure and letter "or the corresponding articles of Schedule I-A, as the case may be", shall be inserted.

Amendment
of section 32.

11. In clause (c) of the proviso to sub-section (3) of section 32, after the words "half an anna," the following shall be inserted, namely:—

"or a mortgage of crop ⁴[article 36 (a)] of Schedule I-A chargeable under clauses (aa) or (bb) of section 3 with a duty of ⁵[twenty-five naye paise.]".

1 The words "an instrument received in any State other than a Part B State" were substituted for the words "an instrument received in British India" by Adaptation of Laws (Amendment) Order 1950 and the words "any part of India which, immediately before the day aforesaid was not comprised in a Part B State" were substituted for the words "any State other than a Part B State" by the Andhra Pradesh Adaptation of Laws Order, 1957.

2 The letter and brackets "(b)" were omitted by section 2 of the Stamp (Andhra Pradesh Further Amendment) Act 1923 (Act VI of 1923).

3 Substituted for the expression "article No. 4 (c)" by section 7 of the Indian Stamp (Andhra Pradesh Extension and Amendment) Act, 1959 (Andhra Pradesh Act XIX of 1959).

4 Substituted for the expression "article 34 (a)" by section 8 (i) *ibid.*

5 Substituted by section 8 (ii) *ibid.* for the words "two annas" which stood modified to "four annas" by the Madras stamp (Increase of Duties) Act, 1943 (Madras Act XVI of 1943) without textual amendment of the principal Act.

12. In clause (a) of the proviso to section 35, in sub-section (1) of section 40 and in section 41, after the words "half an anna only," the following shall be inserted, namely:—^{Amendment of sections 35, 40 and 41.}

"or a mortgage of crop ¹[article 36 (a)] of Schedule I-A, chargeable under clauses (aa) or (bb) of section 3 with a duty of ²[twenty-five naye paise.]".

13. After Schedule I of the Principal Act the following shall be inserted, namely:—^{Addition of a new schedule I-A.}

1 Substituted for the expression "article 34 (a)" by section 8 (i) of the Indian Stamp (Andhra Pradesh Extension and Amendment) Act, 1959 (Andhra Pradesh Act XIX of 1959).

2 Substituted by section 8 (ii), *ibid*, for the words "two annas" which stood modified to "four annas" by the Madras Stamp (Increase of Duties) Act, 1943 (Madras Act XVI of 1943) without textual amendment of the principal Act.

1[SCHEDULE I-A.

2[* * * * *]

STAMP DUTY ON CERTAIN INSTRUMENTS UNDER THE STAMP
(ANDHRA PRADESH AMENDMENT) ACT, 1922.

(See section 3, first proviso).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(1)	(2)

- | | |
|--|--|
| <p>1. Acknowledgment of a debt exceeding twenty rupees in amount or value written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a bankers pass book) or on a separate piece of paper when such book or paper is left in the creditor's possession; provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.</p> | <p>Ten naye paise.</p> |
| <p>2. Administration-Bond including a bond given under section 291 or section 375 of the Indian Succession Act, 1925 (Central Act 39 of 1925), or section 6 of the Government Savings Bank Act, 1873 (Central Act 5 of 1873)—</p> <p>(a) where the amount does not exceed Rs. 1,000;</p> <p>(b) in any other case.</p> | <p>Three-fourths of the duty as a bond (No. 13) for such amount.</p> <p>.. Fifteen rupees.</p> |
| <p>3. Adoption-Deed, that is to say, any instrument (other than a will) recording an adoption, or conferring or purporting to confer an authority to adopt.</p> | <p>Twenty-two rupees, fifty naye paise.</p> |
| <p>4. Affidavit including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.</p> | <p>Three rupees.</p> |

¹ Substituted for the original Schedule I-A by section 10 of the Indian Stamp (Andhra Pradesh Extension and Amendment) Act, 1959 (Andhra Pradesh Act XIX of 1959).

² The expression "(see section 10)" is not printed as it relates to section 10, *ibid.*

SCHEDULE I-A—(contd.).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(1)	(2)

EXEMPTIONS.

Affidavit or declaration in writing when made—

(a) as a condition of enlistment under the Army Act, 1950 (Central Act 46 of 1950);

(b) for the immediate purpose of being filed or used in any Court or before the officer of any Court; or

(c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

5. Agreement or memorandum of an agreement—

(a) if relating to the sale of a bill of exchange; Forty naye paise.

(b) if relating to the sale of a Government security or share in an incorporated company or other body corporate; Subject to a maximum of thirty rupees, twenty naye paise for every Rs. 10,000 or part thereof, of the value of the security or share.

(c) if not otherwise provided for .. One rupee, fifty naye paise.

EXEMPTIONS.

Agreement or memorandum of agreement—

(a) for or relating to the sale of goods or merchandise exclusively, not being a note or memorandum chargeable under (No. 38);

(b) made in the form of tenders to the Central Government for, or relating to, any loan.

SCHEDULE I-A—(contd.).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>		
(1)	(2)		
<p>6. Agreement relating to deposit of title-deeds, pawn or pledge, that is to say, any instrument evidencing an agreement relating to—</p> <p>(1) the deposit of title-deeds or instruments constituting 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,</p> <p style="padding-left: 40px;">where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—</p> <p>(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement—</p>			
	<i>If drawn singly.</i>	<i>If drawn in set of two for each part of the set.</i>	<i>If drawn in set of three for each part of the set.</i>
	RS. NP	RS. NP	RS. NP.
(i) when the amount of the loan or debt does not exceed Rs. 200 ;	0.60	0.40	0.20
(ii) when it exceeds Rs. 200, but does not exceed Rs. 400 ;	1.15	0.60	0.40
when it exceeds Rs. 400, but does not exceed Rs. 600 ;	1.70	0.95	0.60
when it exceeds Rs. 600, but does not exceed Rs. 800 ;	2.25	1.15	0.75
when it exceeds Rs. 800, but does not exceed Rs. 1,000 ;	2.85	1.50	0.95

SCHEDULE I-A—(contd.).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>		
(1)			
	<i>If drawn singly.</i>	<i>If drawn in set of two for each part of the set.</i>	<i>drawn in set of three for each part of the set.</i>
	RS. NP.	RS. NP.	RS. NP.
when it exceeds Rs. 1,000, but does not exceed Rs. 1,200 ;	3.40	1.70	1.15
when it exceeds Rs. 1,200, but does not exceed Rs. 1,600 ;	4.50	2.25	1.50
when it exceeds Rs. 1,600, but does not exceed Rs. 2,500 ;	6.75	3.40	2.25
when it exceeds Rs. 2,500, but does not exceed Rs. 5,000 ;	13.50	6.75	4.50
when it exceeds Rs. 5,000, but does not exceed Rs. 7,500 ;	20.25	10.15	6.75
when it exceeds Rs. 7,500, but does not exceed Rs. 10,000 ;	27.00	13.50	9.00
when it exceeds Rs. 10,000, but does not exceed Rs. 15,000 ;	40.50	20.25	13.50
when it exceeds Rs. 15,000, but does not exceed Rs. 20,000 ;	54.00	27.00	18.00
when it exceeds Rs. 20,000, but does not exceed Rs. 25,000 ;	67.50	33.75	22.50
when it exceeds Rs. 25,000, but does not exceed Rs. 30,000 ;	81.00	40.50	27.00
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000 ;	27.00	13.50	9.00
(b) if such loan or debt is repayable not more than three months from the date of such instrument. . .	Half the duty payable on a loan or debt under clause (a) (i) or clause (a) (ii) for the amount secured.		

SCHEDULE I-A—(contd.).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(1)	(2)

EXEMPTION.

Instrument of pawn or pledge of goods if unattested.

7. Appointment in execution of a power, whether of trustees or of property, movable or immovable, where made by any writing not being a will. Thirty-seven rupees, fifty naye paise.

8. Appraisalment or valuation made otherwise than under an order of the Court in the course of a suit—

(a) where the amount does not exceed Rs. 1,000; The same duty as a Bottomry Bond (No. 14) for such amount.

(b) in any other case. ..Fifteen rupees.

EXEMPTIONS.

(a) Appraisalment or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.

(b) Appraisalment of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

9. Apprenticeship-Deed, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, not being Articles of Clerkship (No. 11). Seven rupees, fifty naye paise.

EXEMPTION.

Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850 (Central Act 19 of 1850), or by which a person is apprenticed by, or at the charge of, any public charity.

10. Articles of Association of a company. One hundred rupees.

SCHEDULE I-A—(contd.).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(1)	(2)

EXEMPTION.

Articles of any association not formed for profit and registered under the Companies Act, 1956 (Central Act 1 of 1956). [See also Memorandum of Association of a Company (No. 34)].

11. Articles of Clerkship or Contract, whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in the Andhra Pradesh High Court. Three hundred seventy-five rupees.

12. Award, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—

(a) where the amount or value of the property to which the award relates, as set forth in such award, does not exceed Rs. 1,000 ; The same duty as a Bottomry Bond (No. 14) for such amount.

(b) if it exceeds Rs. 1,000, but does not exceed Rs. 5,000; Twenty rupees.

and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000. One rupee subject to a maximum of one hundred rupees.

13. Bond as defined by section 2 (5), not being a debenture and not being otherwise provided for by this Act, or by * [the Andhra Pradesh Court-fees and Suits Valuation Act, 1956 (Act VII of 1956)]—

where the amount or value secured does not exceed Rs. 10. Twenty-five naye paise.

where it exceeds Rs. 10 and does not exceed Rs. 50 ; Fifty naye paise.

where it exceeds Rs. 50 and does not exceed Rs. 100 ; One rupee.

*Substituted for the original short title by the First Schedule to the Andhra Pradesh Laws (Amendment of Short Titles) Act, 1961 (Andhra Pradesh Act IX of 1961).

SCHEDULE I-A—(*contd.*).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(1)	(2)
where it exceeds Rs. 100 and does not exceed Rs. 200 ;	Two rupees, fifty naye paise.
where it exceeds Rs. 200 and does not exceed Rs. 300 ;	Three rupees, seventy-five naye paise.
where it exceeds Rs. 300 and does not exceed Rs. 400 ;	Five rupees.
where it exceeds Rs. 400 and does not exceed Rs. 500 ;	Six rupees, twenty-five naye paise.
where it exceeds Rs. 500 and does not exceed Rs. 600 ;	Nine rupees.
where it exceeds Rs. 600 and does not exceed Rs. 700 ;	Ten rupees, fifty naye paise.
where it exceeds Rs. 700 and does not exceed Rs. 800 ;	Twelve rupees.
where it exceeds Rs. 800 and does not exceed Rs. 900 ;	Thirteen rupees, fifty naye paise.
where it exceeds Rs. 900 and does not exceed Rs. 1,000;	Fifteen rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Seven rupees, fifty naye paise.

EXEMPTION.

Bond, when executed 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.

SCHEDULE I-A—(contd.).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(1)	(2)
14. Bottomry Bond, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage—	
where the amount or value secured does not exceed Rs.10 ;	Forty naye paise.
where it exceeds Rs. 10 and does not exceed Rs. 50 ;	Seventy-five naye paise.
where it exceeds Rs. 50 and does not exceed Rs. 100 ;	One rupee, fifty naye paise.
where it exceeds Rs. 100 and does not exceed Rs. 200 ;	Three rupees.
where it exceeds Rs. 200 and does not exceed Rs. 300 ;	Four rupees, fifty naye paise.
where it exceeds Rs. 300 and does not exceed Rs. 400 ;	Six rupees.
where it exceeds Rs. 400 and does not exceed Rs. 500 ;	Seven rupees, fifty naye paise.
where it exceeds Rs. 500 and does not exceed Rs. 600 ;	Nine rupees.
where it exceeds Rs. 600 and does not exceed Rs. 700 ;	Ten rupees, fifty naye paise.
where it exceeds Rs. 700 and does not exceed Rs. 800 ;	Twelve rupees.
where it exceeds Rs. 800 and does not exceed Rs. 900 ;	Thirteen rupees, fifty naye paise.
where it exceeds Rs. 900 and does not exceed Rs. 1,000 ;	Fifteen rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Seven rupees, fifty naye paise.

SCHEDULE I-A—(contd.).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(1)	(2)
15. <i>Cancellation.</i> —Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.	Fifteen rupees.
16. <i>Certificate of sale.</i> —(In respect of each property put up as a separate lot and sold), granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer—	
(a) where the purchase-money does not exceed Rs. 10.	Forty naye paise.
(b) where the purchase-money exceeds Rs. 10, but does not exceed Rs. 25.	Seventy-five naye paise.
(c) in any other case.	The same duty as a Conveyance (No. 20) for a consideration equal to the amount of the purchase-money only.
17. Certificate or other document evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate or to become proprietor of shares, scrip or stock in or of any such company or body.	Twenty naye paise.
18. Charter Party, that is to say, any instrument (except an agreement for the hire of a tug-steamers), whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not.	Three rupees.

SCHEDULE I-A—(contd.).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(1)	(2)
19. Composition-deed, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of licence, for the benefit of his creditors.	Twenty-two rupees, fifty naye paise.
20. Conveyance as defined by section 2 (10), not being a transfer charged or exempted under (No. 53)—	
where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50 ;	One rupee, fifty naye paise.
where it exceeds Rs. 50, but does not exceed Rs. 100;	Three rupees.
where it exceeds Rs. 100, but does not exceed Rs. 200;	Six rupees.
where it exceeds Rs. 200, but does not exceed Rs. 300;	Nine rupees.
where it exceeds Rs. 300, but does not exceed Rs. 400;	Twelve rupees.
where it exceeds Rs. 400, but does not exceed Rs. 500;	Fifteen rupees.
where it exceeds Rs. 500, but does not exceed Rs. 600;	Eighteen rupees.
where it exceeds Rs. 600, but does not exceed Rs. 700;	Twenty-one rupees.
where it exceeds Rs. 700, but does not exceed Rs. 800;	Twenty-four rupees.
where it exceeds Rs. 800, but does not exceed Rs. 900;	Twenty-seven rupees.
where it exceeds Rs. 900, but does not exceed Rs. 1,000;	Thirty rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Fifteen rupees.

SCHEDULE I-A—(contd.).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(1)	(2)

EXEMPTIONS.

(a) Entry as an Advocate on the roll of the Andhra Pradesh High Court when he has been previously enrolled as a Vakil in the same High Court or as an Advocate or Vakil in any other High Court.

(b) Entry as an Attorney on the roll of the Andhra Pradesh High Court when he has been previously enrolled as an Advocate or Vakil in the same High Court or as an Advocate, Vakil or Attorney in any other High Court.

27. Exchange of property—Instrument of.

The same duty as a Conveyance (No. 20) for a consideration equal to the value of the property of greater value as set forth in such instrument.

28. Further charge—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—

(a) when the original mortgage is one of the description referred to in clause (a) of Article 35 (that is, with possession);

The same duty as a Conveyance (No. 20) for a consideration equal to the amount of the further charge secured by such instrument.

(b) when such mortgage is one of the description referred to in clause (b) of Article 35 (that is, without possession)—

(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 (No. 20) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made), less the duty already paid on such original mortgage and further charge.

SCHEDULE I-A—(contd.).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(1)	(2)
(ii) if possession is not so given . .	The same duty as a Bot- tomry Bond (No. 14) for the amount of the further charge secured by such instrument.
29. <i>Gift.</i> —Instrument of, not being a Settlement (No. 49) or Will or Transfer (No. 53).	The same duty as a Con- veyance (No. 20) for a consideration equal to the value of the property as set forth in such instrument.
30. Indemnity Bond	The same duty as a Secu- rity Bond (No. 48) for the same amount.
31. Lease, including an under-lease or sub-lease and any agreement to let or sublet—	
(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 of less than one year ;	The same duty as a Bot- tomry Bond (No. 14) for the whole amount payable or deliverable under such lease.
(ii) where the lease purports to be for a term of not less than one year, but not more than five years ;	The same duty as a Bot- tomry Bond (No. 14) for the amount or value of the average annual rent reserved.
(iii) where the lease purports to be for a term exceeding five years and not exceeding ten years ;	The same duty as a Con- veyance (No. 20) for a consideration equal to 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 ;	The same duty as a Con- veyance (No. 20) for a consideration equal to twice the amount or value of the average annual rent reserved.

SCHEDULE I-A—(contd.).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(1)	(2)
(v) where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years ;	The same duty as a Conveyance (No. 20) for a consideration equal to three 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 ;	The same duty as a Conveyance (No. 20) for a consideration equal to four 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 ;	The same duty as a Conveyance (No. 20) for a consideration equal to one-sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.
(viii) where the lease does not purport to be for any definite term ;	The same duty as a Conveyance (No. 20) 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 ;	The same duty as a Conveyance (No. 20) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.

SCHEDULE I-A—(contd.).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(1)	(2)

(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 (No. 20) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered :

Provided that, in any case when an agreement to lease is stamped with the *ad valorem* stamp required for a lease and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed one rupee, fifty naye paise.

EXEMPTION.

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.

Explanation.—When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses, or the owner's share of municipal 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.

SCHEDULE I-A—(contd.).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(1)	(2)
32. Letter 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.	Twenty naye paise.
33. Letter of Licence, that is to say, any agreement between a debtor and his creditors that the latter shall for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.	Twenty-two rupees, fifty naye paise.
34. Memorandum of Association of a Company—	
(a) if accompanied by articles of association under the Companies Act, 1956 (Central Act 1 of 1956);	Sixty rupees.
(b) if not so accompanied	.. One hundred and sixty rupees.
EXEMPTION.	
Memorandum of any association not formed for profit and registered under the Companies Act, 1956 (Central Act 1 of 1956).	
35. Mortgage Deed, not being an Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6), Bottomry Bond (No. 14), Mortgage of a Crop (No. 36), Respondentia Bond (No. 47) or Security Bond (No. 48)—	
(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given;	The same duty as a Conveyance (No. 20) for a consideration equal to the amount secured by such deed.
(b) when possession is not given or agreed to be given as aforesaid;	The same duty as a Bottomry Bond (No. 14) or the amount secured by such deed.

SCHEDULE I-A—(contd.).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(1)	(2)

Explanation.—A mortgagor who gives or has given to the mortgagee a power of attorney to collect rents, or gives or has given to the mortgagee a lease, of the property mortgaged or part thereof, is deemed to give possession thereof 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 ; One rupee, fifty naye paise.

and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000. One rupee, fifty naye paise,

EXEMPTIONS.

(1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883 (Central Act 19 of 1883), or the Agriculturists' Loans Act, 1884 (Central Act 12 of 1884), or by their sureties as security for the repayment of such advances.

(2) Letter of hypothecation accompanying a bill of exchange.

36. Mortgage of a crop, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—

(a) when the loan is repayable not more than three months from the date of the instrument—

for every sum secured not exceeding Rs. 200 ; Twenty-five naye paise.

and for every Rs. 200 or part thereof secured in excess of Rs. 200 ; Twenty-five naye paise.

SCHEDULE I-A—(contd.).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(1)	(2)
(b) when the loan is repayable more than three months but not more than eighteen months from the date of the instrument—	
for every sum secured not exceeding Rs. 100 ;	Forty naye paise.
and for every Rs. 100 or part thereof secured in excess of Rs. 100.	Forty naye paise.
37. Notarial act, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a protest (No. 43) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.	Two rupees, twenty-five naye paise.
38. Note or Memorandum sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal—	
(a) of any goods exceeding in value twenty rupees ;	Forty naye paise.
(b) of any stock or marketable security exceeding in value twenty rupees.	Subject to a maximum of thirty rupees, twenty-five naye paise, for every Rs. 10,000 or part thereof of the value of the stock or security.
39. Note of Protest by the Master of a Ship.	One rupee.
40. Partition—Instrument of [as defined by section 2 (15).]	The same duty, as a Bottomry Bond (No. 14) for the amount of the value of, of the separated share or shares of the property.
	<i>N.B.</i> —The largest share remaining after the property is partitioned (or

SCHEDULE I-A—(contd.)

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(1)	(2)

if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated :

Provided always that—

- (a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than one rupee, fifty naye paise ;
- (b) where land is held on Revenue settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at twenty-five times the annual revenue ;
- (c) where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an

SCHEDULE I-A—(contd.).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(1)	(2)
	award by an Arbitrator directing a partition is stamped with the stamp required for an instrument of partition and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed one rupee fifty naye paise.
41. Partnership—	
A. Instrument of—	
(a) where the capital of the partnership does not exceed Rs. 500 ;	Ten rupees.
(b) in any other case	.. Forty rupees.
B. Dissolution of—	Twenty rupees.
42. Power of Attorney as defined by section 2 (21) not being a proxy—	
(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 ;	Seventy-five naye paise.
(b) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a) ;	One rupee, fifty naye paise.
(c) when authorising not more than five persons to act jointly and severally in more than one transaction or generally ;	Eleven rupees, twenty-five naye paise.
(d) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ;	Twenty-two rupees, fifty naye paise.

SCHEDULE I-A—(contd.).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(1)	(2)

<p>(e) when given for consideration and authorising the attorney to sell any immovable property ;</p>	<p>The same duty as a Conveyance (No. 20) for the amount of the consideration.</p>
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<p>(f) in any other case</p>	<p>.. Two rupees, twenty-five naye paise for each person authorised.</p>
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N.B.—The term ‘registration’ includes every operation incidental to registration under the Indian Registration Act, 1908 (Central Act 16 of 1908).

Explanation.—For the purposes of this article, more persons than one when belonging to the same firm shall be deemed to be one person.

<p>43. Protest of Bill or Note, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note.</p>	<p>Two rupees.</p>
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<p>44. Protest by the Master of a Ship, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers 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.</p>	<p>Two rupees.</p>
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SCHEDULE I-A—(contd.).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(1)	(2)
45. Reconveyance of Mortgaged Property—	
(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000 ;	The same duty as a Conveyance (No. 20) for the amount of such consideration, as set forth in the reconveyance.
(b) in any other case	.. Thirty rupees.
46. Release, 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—	
(a) if the amount or value of the claim does not exceed Rs. 1,000 ;	The same duty as a Bottomry Bond (No. 14) for such amount or value, as set forth in the release.
(b) in any other case	.. Fifteen rupees.
47. Respondentia Bond, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.	The same duty as a Bottomry Bond (No. 14) for the amount of the loan secured.
48. Security Bond or Mortgage Deed, executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract—	
(a) when the amount secured does not exceed Rs. 1,000 ;	The same duty as a Bottomry Bond (No. 14) for the amount secured.
(b) in any other case	.. Fifteen rupees.

SCHEDULE I-A—(contd.).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(1)	(2)

EXEMPTIONS.

Bond or other instrument, when executed—

(a) 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 ;

(b) executed by persons taking advances under the Land Improvement Loans Act, 1883 (Central Act 19 of 1883), or the Agriculturist's Loans Act, 1884 (Central Act 12 of 1884), or by their sureties, as security for the repayment of such advances ;

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

49. Settlement—

A. Instrument of (including a deed of dower)—

The same duty as a Bot-tomry Bond (No. 14) for a sum equal to the amount or value of the property settled, as set forth in such settlement :

Provided that, where an agreement to settle is stamped with 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 one rupee, fifty naye paise.

SCHEDULE I-A—(*contd.*).

<i>Description of Instrument.</i>	<i>Proper stamp duty.</i>
(1)	(2)

EXEMPTION.

Deed of dower executed on the occasion of a marriage between Muslims.

B. Revocation of—

The same duty as a Bottomry Bond (No. 14) for a sum equal to the amount or value of the property concerned, as set forth in the instrument of revocation, but not exceeding thirty rupees.

50. Share Warrants to bearer issued under the Companies Act, 1956 (Central Act 1 of 1956).

One and a half times the duty payable on a Conveyance (No. 20) for a consideration equal to the nominal amount of the shares specified in the warrant.

EXEMPTIONS.

Share warrant when issued by a company in pursuance of the Companies Act, 1956 (Central Act 1 of 1956), to have effect only upon payment as composition for that duty, to the Collector of Stamp revenue of—

(a) one and a half per centum of the whole subscribed capital of the company, or

(b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital, one and a half per centum of the additional capital so issued.

51. *Shipping.*—Order for or relating to the conveyance of goods on board of any vessel. Ten naye paise.

SCHEDULE I-A—(contd.).

<i>Description of Instrument.</i>	<i>Proper stamp duty.</i>
(1)	(2)
52. Surrender of Lease—	
(a) when the duty with which the lease is chargeable does not exceed fifteen rupees.	The duty with which such lease is chargeable.
(b) in any other case	.. Fifteen rupees.
EXEMPTION.	
Surrender of lease, when such lease is exempted from duty.	
53. Transfer (whether with or without consideration)—	
(a) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8 ;	One-half of the duty payable on a Conveyance (No. 20) for a consideration equal to the face-amount of the debenture.
(b) of any interest secured by a bond, mortgage deed or policy of insurance—	
(i) if the duty on such bond, mortgage deed or policy does not exceed fifteen rupees ;	The duty with which such bond, mortgage deed or policy of insurance is chargeable.
(ii) in any other case	.. Fifteen rupees.
(c) of any property under the Administrator-General's Act, 1913 (Central Act 3 of 1913), section 25 ;	Twenty-two rupees, fifty naye paise.
(d) of any trust-property from one trustee to another trustee or from a trustee to a beneficiary.	Eleven rupees, twenty-five naye paise or such smaller amount as may be chargeable under clauses (a) and (b) of this Article.

SCHEDULE I-A—(contd.).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(1)	(2)

EXEMPTIONS.

Transfers by endorsement—

(a) of a bill of exchange, cheque or promissory note ;

(b) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods ;

(c) of a policy of insurance ;

(d) of securities of the Central Government.

54. Transfer of Lease by way of assignment, and not by way of under-lease.

The same duty as a Conveyance (No. 20) for a consideration equal to the amount of the consideration for the transfer.

EXEMPTION.

Transfer of any lease exempt from duty.

55. Trust—

A. Declaration of—of, or concerning, any property when made by any writing not being a will ;

The same duty as a Bottomry Bond (No. 14) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding forty-five rupees.

B. Revocation of—of, or concerning, any property when made by any instrument other than a will.

The same duty as a Bottomry Bond (No. 14) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding thirty rupees.

SCHEDULE I-A—(contd.).

<i>Description of instrument.</i>	<i>Proper stamp duty.</i>
(1)	(2)

56. Warrant for goods, that is to say, any instrument evidencing the title of any person therein named, or his assigns; or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be. Seventy-five naye paise.]

THE STAMP (ANDHRA PRADESH AMENDMENT) ACT, 1950.

ACT No. VI OF 1950.

[25th April, 1950.]

An Act further to amend the Indian Stamp Act, 1899, in its application to the ²[State of Andhra.]

WHEREAS it is expedient further to amend the Indian Stamp Act, 1899, in its application to the ²[State of Andhra] for the purpose hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called ³[the Stamp (Andhra Pradesh Amendment) Act, 1950.] Short title.

2. In the Indian Stamp Act, 1899, in Schedule I-A, in the entries in the second column relating to Article 38, in clause (b) of the proviso, for the words "at not more than five times", the words "at twenty-five times" shall be substituted. Amendment of Schedule I-A, Central Act 2 of 1899.

¹ For Statement of Objects and Reasons, see *Fort St George Gazette*, dated 14th March, 1950, Part IV-A page 112.

This Act was extended to the whole of the State by the Andhra Pradesh Act XIX of 1959.

² Substituted for the words "State of Madras" by the Andhra Adaptation of Laws Order, 1953.

³ Substituted for the original short title by the First Schedule to the Andhra Pradesh Laws (Amendment of Short Titles) Act, 1961 (Andhra Pradesh Act IX of 1961).

**¹THE INDIAN REGISTRATION (ANDHRA
PRADESH) (ANDHRA AREA) AMENDMENT
ACT, 1952.**

ACT No. XVII OF 1952.

[14th January, 1953.]

An Act further to amend the Indian Registration Act, 1908, in its application to the ²[Andhra area of the State of Andhra Pradesh].

WHEREAS it is expedient further to amend the Indian Registration Act, 1908 (Central Act 16 of 1908), in its application to the ²[Andhra area of the State of Andhra Pradesh], for the purpose hereinafter appearing; It is hereby enacted as follows:—

1. (1) This Act may be called ³[the Indian Registration (Andhra Pradesh) (Andhra Area) Amendment Act, 1952].

Short title and extent.

(2) It extends to the whole of the ²[Andhra area of the State of Andhra Pradesh].

2. After section 23-A of the Indian Registration Act, 1908 (Central Act 16 of 1908), the following section shall be inserted, namely:—

Insertion of new section 23-B in Central Act 16 of 1908.

“23-B. (1) The State Government may, by notification in the ⁴[*Andhra Pradesh Gazette*], direct that all documents, or any class of documents, which—

Power of State Government to permit the registration of documents registered in the loges at Masulipatnam and in certain other areas in French India.

(a) relate to properties situated within the loges at ⁵[* * *] Masulipatnam (formerly known as Masulipatam), the areas whereof have been set out in the Schedule to the Madras (Enlargement of Area and Alteration on Boundaries) Order, 1948,

¹ For Statement of Objects and Reasons, see *Fort St. George Gazette*, dated 12th November 1952, pt. IV-A, PP. 144-145.

² The words “State of Andhra” were subs. for the words “State of Madras” by the A. A. O. 1953 and these words were subs. for the words “State of Andhra” by A. P. Act IX of 1961.

³ Subs. for the original short title by A. P. Act IX of 1961.

⁴ The words “*Andhra Gazette*” were subs. for the words “*Fort St. George Gazette*”, by the A. A. O. 1953 and these words were subs. for the words “*Andhra Gazette*” by the A.P.A.O. 1957.

⁵ The words “Kozhikode (formerly known as Calicut) and” were omitted by the A.A. (Amdt.) O. 1954.

(b) have been registered in a registration office by an official appointed or controlled by any French Indian authority, and

(c) are required to be registered under this Act, may be registered under this Act free of all charges, within such time, and subject to such restrictions and conditions, as may be specified in the notification; and if any document is so registered, the registration shall have effect for all purposes from the date on which the document was originally registered by the official referred to in clause (b):

Provided that nothing in this sub-section shall be deemed to invalidate any decree or order touching any such document which may have been passed by any Court of Law and become final before the enactment of this section.

(2) Sub-section (1) shall apply in relation to documents relating to properties situated within the limits of any French territory now adjoining the territory of the ¹[Andhra area of the State of Andhra Pradesh], as it applies in relation to documents relating to properties situated within the loges referred to in sub-section (1), subject to the modification that for the words 'before the enactment of this section' occurring in the proviso, the words, 'before such date as may be notified in that behalf by the State Government' shall be substituted."

¹ The words "State of Andhra" were subs. for the words "State of Madras" by the A. A. O. 1953 and these words were subs. for the words "State of Andhra" by A. P. Act IX of 1961.

**THE STAMP (ANDHRA PRADESH SECOND
AMENDMENT) ACT, 1950.**

ACT No. XXV OF 1950.

[31st October, 1950.]

*An Act further to amend the Indian Stamp Act, 1899,
as in force in the ²[State of Andhra.]*

WHEREAS it is expedient further to amend the Indian Stamp Act, 1899, as in force in the ²[State of Andhra] for the purpose hereinafter appearing; It is hereby enacted as follows:—

Short title.

1. This Act may be called ³[the Stamp (Andhra Pradesh Second Amendment) Act, 1950.]

Amendment
of Schedule
I-A to
Central Act
2 of 1899.

2. In Schedule I-A to the Indian Stamp Act, 1899, for the Explanation in Article 33, the following Explanation shall be substituted, namely:—

“Explanation.—A mortgagor who gives or has given to the mortgagee a power-of-attorney to collect the rents, or gives or has given to the mortgagee a lease, of the property mortgaged or part thereof, is deemed to give possession thereof within the meaning of this article.”

¹ For Statement of Objects and Reasons, see *Port St. George Gazette*, dated 15th August, 1950, Part IV-A, pages 354-355.

This Act was extended to the whole of the State by the Andhra Pradesh Act XIX of 1959.

² Substituted for the words “State of Madras” by the Andhra Adaptation of Laws Order, 1953.

³ Substituted for the original short title by the First Schedule to the Andhra Pradesh Laws (Amendment of Short Titles) Act, 1961 (Andhra Pradesh Act IX of 1961).