

The Indian Stamp (Tripura Amendment) Act, 1973
(As Amended upto 5th Amendment, dt. 24.09.2020)

THE INDIAN STAMP (TRIPURA AMENDMENT) ACT
1973 (ACT No. 5 of 1973)

An
ACT

Further to amend the Indian Stamp Act, 1899 (2 of 1899)
in its application to Tripura.

BE it enacted by the Legislative Assembly in the Twenty-fourth Year of the
Republic of India as follows :-

1. **Short title, extent and commencement :-**
 - (1) This Act may be called the Indian Stamp (Tripura Amendment) Act, 1973.
 - (2) It extends to the whole of Tripura.
 - (3) It shall come into force on the 1st day of April, 1973.
2. **Application of the Act :- 2 of 1899**

The Indian Stamp Act, 1899 (hereinafter referred to as the Principal Act) shall in its application to Tripura be amended for the purpose and in the manner hereinafter provided.
3. **Substitution of section 3B :-**

For section 3B of the principal Act, as inserted by the union Territories Taxation Laws (Amendment) Act, 1971, the following shall be substituted, namely :-

Instrument chargeable with additional duty.

3B (1) Every instrument chargeable with duty under section 3. read with Schedule 1. not being an instrument mentioned in articles Nos. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a), shall, in addition to such duty, be chargeable with a duty of ten paise.

(2) The additional duty with which any instrument is chargeable under sub-section (1) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps."

A. Bhattacharji
Under Secretary to the
Government of Tripura.

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Publish in the
EXTRAORDINARY ISSUE OF TRIPURA GAZETTE

Agartala, Saturday, October 13, 1979 A.D.
Asvina 21, 1901 S.E.

Government of Tripura
Law Department



No.F.2(14)-Law/Leg/79

Dated, Agartala, the 7th September, 1979.

The following Act of the Tripura Legislative Assembly received assent of the Governor on the 25th August, 1979 and is hereby Published for general information.

Tripura Act No. 14 of 1979.

THE INDIAN STAMP (TRIPURA SECOND AMENDMENT)
Act 1979.

AN
ACT

further to amend the Indian Stamp Act, 1899 (2 of 1899) as in force in the State of Assam and as extended to the State of Tripura.

Be it enacted by the Tripura Legislative Assembly of Tripura in the Thirtieth year of the Republic of India as follows :-

- | | |
|---|--|
| Short title,
extent and
Commencement. | 1.(1)This Act may be called the Indian Stamp (Tripura Second Amendment) Act, 1979.

(2) It extends to the whole of Tripura.

(3) It shall come into force at once. |
| Application of
the Act. | 2. The Indian Stamp Act, 1899 (hereinafter referred to as the principal Act) as in force in the State of Assam and as extended to the State of Tripura, shall, in its application in Tripura be amended for the purpose and in the manner hereinafter provided. |
| Amendment
the Schedule. | 3.For item No. 23 of Schedule-I of the principal Act, as inserted by the Union Territories Taxation Laws (Amendment) Act, 1971, the following shall be substituted, namely :-

"23. CONVEYANCE (as defined by section 2(10), not being a Transfer charged or exempted under No. 62-

Where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50 ;

Where it exceeds Rs. 50 but does not exceed Rs. 100 ;

Where it exceeds Rs. 100 but does not exceed Rs. 200 ; |

Two rupees.

Four rupees.

Eight Rupees.

Where it exceeds Rs. 200 but does not exceed Rs. 300 ;	Twelve rupees.
Where it exceeds Rs. 300 but does not exceed Rs. 400 ;	Sixteen rupees.
Where it exceeds Rs. 400 but does not exceed Rs. 500 ;	Twenty rupees.
Where it exceeds Rs. 500 but does not exceed Rs. 600 ;	Twentyfour rupees.
Where it exceeds Rs. 600 but does not exceed Rs. 700 ;	Twentyeight rupees.
Where it exceeds Rs. 700 but does not exceed Rs. 800 ;	Thirtytwo rupees.
Where it exceeds Rs. 800 but does not exceed Rs. 900 ;	Thirtysix rupees.
Where it exceeds Rs. 900 but does not exceed Rs. 1000 ;	Forty rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000 ;	Twenty rupees.

EXEMPTION

Assignment of copyright
under the Copy Right Act,
1957 (Act XIV of 1957).

CO-PARTNERSHIP DEED-
See Partnership (No. 46)."

H. Das
Secretary to the
Government of Tripura.



Publish in the
EXTRAORDINARY ISSUE OF TRIPURA GAZETTE

Agartala, Saturday, March 22, 1986 A.D.
Chaitra 1, 1908 S.E.

Government of Tripura
Law Department

No.F.1(2)-LAW/LEG/86

Dated, Agartala, the 28th February, 1986.

The following Act of the Tripura Legislative Assembly received assent of the President on 7-1-1986 and is hereby Published for general information.

Tripura Act No. 2 of 1986.

**THE INDIAN STAMP (TRIPURA THIRD AMENDMENT)
Act 1985.**

An

Act

to further amend the Indian Stamp Act, 1899 (2 of 1899) in its application to the State of Tripura.

BE it enacted by the Tripura Legislative Assembly in the Thirty Sixth year of the Republic of India as follows :-

1. Short title and commencement :-

- (1) This Act may be called the Indian Stamp (Tripura Third Amendment) Act, 1985.
- (2) It extends to the whole of Tripura.
- (3) It shall come into force on such date as the State Government may, by a Notification in the Official Gazette, appoint.

2. In the Indian Stamp Act, 1899 as in force in the State Tripura, after section 47, the following new section shall be inserted namely :-

“47A” Instruments of conveyance etc. undervalued, how to be dealt with :-

- (1) If the Registering Officer appointed under the Indian Registration Act, 1908 (Central Act XVI of 1908), while registering any instrument of conveyance, exchange, gift or partition, has reason to believe that the value of the property which is the subject matter of the instrument, as has been set forth therein is lower than the market value thereof and proper duty has not been paid he may, after registering such instrument, refer the same to the Collector for determination of the market value of such property and the proper duty payable thereon.
- (2) On receipt of a reference under Sub-Section (1), the Collector shall, after giving the parties a reasonable opportunity of being heard and after holding an enquiry in such manner as may be prescribed by rules made under this Act, determine the market value of such property and the proper duty payable thereon and then return the instrument to the Registering Officer after making an endorsement over his signature thereon indicating the market value of the property so determined and the deficient amount of duty, if any, that shall be payable by the person liable to pay the duty.
- (3) The Collector may, within a period of two years from the date of registration of any instrument of conveyance, exchange, gift or partition, not already sent 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 paid thereon and if after such examination, he has reasons to believe that the market value of such property has not been truly set forth in the instrument and the proper duty has not been paid, he may determine the market value thereof and the proper duty payable thereon in accordance with the provision of sub-section (2). The difference, if any between the duty determined by the Collector and the duty already paid shall be payable by the person liable to pay the duty on the instrument ;

Provided that nothing in this sub-section shall apply to any instrument registered before the date of the commencement of the Indian Stamp (Tripura Third Amendment) Act, 1984.

- (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 State Government shall, by a Notification in the Official Gazette, appoint a person not below the rank of a Secretary of any Department to be the appellate authority referred to in sub-section (4).
- (6) The amount of deficient duty, if any, shall be paid by deposit into Government Treasury by the person, liable to pay the duty, within a period of thirty days from the date of Notice in this behalf from the Registering Officer and in case of default in payment, such amount shall be recovered as arrears of land revenue.

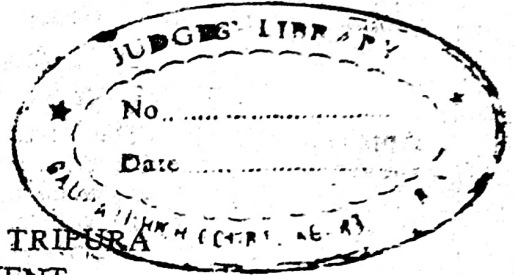
EXPLANATION : For the purpose of this section the market value of any property shall be estimated to be the price which in the opinion of the Collector or the appellate authority, as the case may be, such property would have fetched, if sold in the open market on the date of execution of the instrument of conveyance, exchange gift or partition.

By Order of the Governor

S. R. Sinha
Deputy Secretary Law.

Publish in the
EX-TRA-ORDINARY ISSUE OF TRIPURA GAZETTEE

Agartala, Tuesday, June 16, 1992 A. D.
Jyaistha 26, 1914 S. E.



GOVERNMENT OF TRIPURA
LAW DEPARTMENT

No. F. 10(S)-LAW/LEG/92

Dated, Agartala; the 26th March, 1992.

The following Act of the Tripura Legislative Assembly received assent of the Governor on 7.2.1992 and is hereby published for general information.

R. K. Ghose
L. R. & Secretary, Law (I/C)
Government of Tripura.

Tripura Act No. 1 of 1992.

THE INDIAN STAMP (Tripura Fourth Amendment) ACT, 1991.

An
ACT

further to amend the Indian Stamp Act, 1899 (2 of 1899) in its application to the State of Tripura.

Be it enacted by the Tripura Legislative Assembly in the Forty Second year of the Republic of India as follows :—

Short title and commencement :— 1. (1) This Act may be called the Indian Stamp (Tripura Fourth Amendment) Act, 1991.]

(2) It extends to the whole of Tripura.

(3) It shall come into force at once.

Application of the Act :— 2. The Indian Stamp Act, 1899, (hereinafter referred to as the Principal Act) as in force in the State of Assam and as extended to the State of Tripura, shall, in its application in Tripura be amended for the purpose and in the manner hereinafter provided.

Amendment of the Schedule :— 3. For items Nos. 3, 4, 5(e), 6(2)(a), 6(2)(b), 15, 17, 23, 24, 25, 29, 40(c), 46A(b), B, 48(a) (c) (d) (e) (g), 54(b), 55(b) and 57(b) of Schedules—1 of the Act, the following shall be substituted namely :—

Description of instrument	Proper Stamp Duty
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.	Fifty 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.

EXEMPTIONS

(a) Affidavit or declaration in writing when made as a condition of enlistment under the Army Act 1950, Act, XLVI 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

Description of instrument	Paper Stamp Duty
person to receive any pension or charitable allowance.	
5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT —	
(e) if not otherwise provided for	Ten Rupees
6. AGREEMENT RELATING TO DEPOSIT OR TITLE DEEDS, PAWN OR PLEDGE that is to say any instrument evidencing an agreement relating to —	
(2) the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt.	
(a) If such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement—	
If the amount of loan does not exceed Rs. 500/- ;	Five Rupees.
If it exceeds Rs. 500/- and does not exceed Rs. 1000/- ;	Ten Rupees.
and for every Rs. 1000/- or part thereof in excess of Rs. 1000/- .	Ten Rupees.
(b) 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 (a) subject to minimum of Five Rupees.
15. BOND (as defined by section 2(5), not being a debenture (No. 27), and not being otherwise provided for by this Act, or by the Court fees Act, 1870. (Act VII of 1870).	
Where the amount or value secured does not exceed Rs. 400/- ;	Five Rupees.
Where it exceeds Rs. 400/-, and does not exceed Rs. 600/- ;	Ten Rupees.

Description of instrument	Proper Stamp Duty
Where it exceeds Rs. 600/- and does not exceed Rs. 800/- ;	Fifteen Rupees
Where it exceeds Rs. 800/- and does not exceed Rs. 1000/- ;	Twenty Rupees
and for every Rs. 500/- or part thereof in excess of Rs. 1000/- ;	Fifteen Rupees.
See Administration Bond (No. 2) ; Bottomry Bond (No. 16), Customs Bond (No. 26), Indemnity Bond (No. 34), Respondentia Bond (No. 56), Security Bond (No. 57).	
EXEMPTIONS	
Bond, when executed by—	
(a) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, (Act III of 1876), section 99, for due performance of their duties under that Act.	
(b) any person for the purpose of quaranting 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.	
7. Cancellation—Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for. See also Release (No. 55), Revocation of Settlement (No. 58—B), Surrender of lease (No. 61), Revocation of Trust (No. 64—B).	Thirty Rupees.
23. Conveyance (as defined by Section 2 (10), not being a Transfer charged or exempted under No. 62— Where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 200/- ; Where it exceeds Rs. 200/- but does not exceed Rs. 300/- ;	Ten Rupees. Fifteen Rupees.



Description of instrument

Proper Stamp Duty

Where it exceeds Rs. 300/- but does not exceed Rs. 400/- ;	Twenty Rupees
Where it exceeds Rs. 400/- but does not exceed Rs. 500/- ;	Twenty five Rupees.
Where it exceeds Rs. 500/- but does not exceed Rs. 600/- ;	Thirty Rupees
Where it exceeds Rs. 600/- but does not exceed Rs. 700/- ;	Thirty five Rupees.
Where it exceeds Rs. 700/- but does not exceed Rs. 800/- ;	Forty Rupees.
Where it exceeds Rs. 800/- but does not exceed Rs. 900/- ;	Forty five Rupees.
Where it exceeds Rs. 900/- but does not exceed Rs. 1000/- ;	Fifty Rupees.
and for every Rs. 500/- or part thereof in excess of Rs. 1000/-	Twenty five Rupees.

EXEMPTION

Assignment of Copy Right Act, 1957.
Act XIV of 1957.

CO-PARTNERSHIP DEED

See partnership (No. 46).

24. 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 one rupee;
- (ii) in any other case not falling within the provisions of Section 6 A ;

Five Rupees

Ten 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,

Description of instrument	Proper Stamp Duty
dedications, marriages, divorces, deaths or burials.	
25. COUNTERPART OR DUPLICATE of any instrument, chargeable with duty and in respect of which the proper duty has been paid.	
(a) if the duty with which the original instrument is chargeable does not exceed Five Rupees ;	Five Rupees.
(b) in any other case not falling within the provisions of Section 6A.	Ten Rupees.
EXEMPTION	
Counterpart of any lease granted to a cultivator when such lease is exempted from duty.	
29. DIVORCE—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	
DOWER—Instrument of—See settlement (No. 58).	Twenty Rupees.
DUPLICATE—See Counterpart (No. 25).	
40. MORTGAGE—DEED, not being an agreement relating to Deposit of Title deeds, pawn or pledge (No. 6), Bottomry Bond (No. 16) Mortgage of a Crop (No. 41), Respondentia Bond (No. 56) or Security Bond (No. 57).	
(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. 1000/- ;	Five Rupees.
and for every Rs. 1000/- or part thereof secured in excess of Rs. 1000/- ;	Five Rupees.
46. PARTNERSHIP—	
A)—Instrument of	
(b)—in any other case	
B)—Dissolution of	One hundred Rupees.
	Fifty Rupees.

Description of instrument	Proper Stamp Duty
48. POWER OF ATTORNEY— [as defined by section 2(21)]—not being a proxy.	
(a) When executed for the sale 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 ;	Five Rupees.
(c) When authorising one person or more to act in a single transaction other than the case mentioned in Clause (a) ;	Fifteen Rupees.
(d) When authorising not more than five person to act jointly and severally in more than one transaction or generally ;	Fifty Rupees.
(e) When authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ;	One hundred Rupees. Fifteen Rupees for each person authorised.
(g) in any other case	
54. RECONVEYANCE OF MORTGAGED PROPERTY—	
(b) in any other case	Fifty Rupees.
55. RELEASE,—that is to say, any instrument (not being such a release as is provided for by Section 23—A), where by a person renounces a claim upon another person or against any specified property—	
(b) in any other case.	Thirty Rupees.
57. SECURITY BOND OR MORTGAGED —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—	
(b) in any other case.	Thirty Rupees.



THE INDIAN STAMP (TRIPURA FIFTH AMENDMENT) ACT, 2020.

AN

ACT

further to amend the Indian Stamp Act, 1899 (2 of 1899) in its application to the State of Tripura.

BE it enacted by the Tripura Legislative Assembly in the Seventy first year of the Republic of India as follows:-

Short title and commencement: -

1. (1) This may be called the "Indian Stamp (Tripura Fifth Amendment) Act, 2020".
- (2) It extends to the whole of Tripura.
- (3) It shall come into force at once.

Application of the Act: -

2. The Indian Stamp Act, 1899, (hereinafter referred to as the Principal Act) as in force in the State of Assam and as extended to the State of Tripura, shall in its application in Tripura be amended for the purpose and in the manner hereinafter provided.

Amendment of Schedule: -

3. For items Nos. 3, 4, 5(e), 6(2)(a), 6(2)(b), 15, 17, 23, 24, 25, 29, 40(c), 46 A (b), B, 48(a) (c) (d) (e) (g); 54(b), 55 (b) and 57(b) of Schedules-I of the Act, the following shall be substituted namely:-

Description of Instrument	Proper Stamp Duty
<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>One Thousand Rupees.</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>Fifty Rupees.</p>
<p>EXEMPTIONS</p>	
<p>(a) Affidavit or declaration in writing when made as a condition of enlistment under the Army Act 1950, Act, XLVI of 1950.</p> <p>(b) for the immediate purpose of being filed or used in any Court or before the officer of any Court ;</p>	

Description of Instrument or	Proper Stamp Duty
(c) for the sole purpose of enabling any receive any pension or charitable allowance.	
5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT :-	
(e) if not otherwise provided for	
6. AGREEMENT RELATING TO DEPOSIT OR TITLE DEEDS PAWN OR PLEDGE that is to say any instrument evidencing an agreement relating to :-	Two Hundred Rupees
(2) the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt.	
(a) If such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement :-	
If the amount of loan does not exceed Rs. 2000/- ;	One Hundred Rupees
If it exceeds Rs. 2000/- and does not exceed Rs. 4000/- ;	Two Hundred Rupees
and for every Rs. 4000/- or part thereof in excess of Rs. 4000/- ;	Two Hundred Rupees
(b) 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 (a) subject to minimum of One hundred Rupees.
5. BOND (as defined by section 2(5), not being a debenture (No. 27), and not being otherwise provided for by this Act, or by the Court fees Act, 1870, (Act VII of 1870).	
Where the amount or value secured does not exceed Rs. 400/- ;	Twenty Rupees
Where it exceeds Rs. 400/- . and does not exceed Rs. 600/- ;	Thirty Rupees
Where it exceeds Rs. 600/- and does not exceed Rs. 800/- ;	Forty Rupees

Description of Instrument	Proper Stamp Duty
<p>Where it exceeds Rs. 500/- and does not exceed Rs. 1000/- ;</p> <p>and for every Rs. 500/- or part thereof in excess of Rs. 1000/- ;</p> <p>See Administration Bond (No.2); Bottomry Bond (No. 16), Customs Bond (No. 26), Indemnity Bond (No. 34), Respondentia Bond (No. 56), Security Bond (No. 57).</p>	<p>Twenty Five Rupees</p>
<p>EXEMPTIONS</p>	
<p>Bond, when executed by-</p>	
<p>(a) headmen nominated : under rules framed in accordance with the Bengal Irrigation Act, 1876, (Act III of 1876), section 99, for due performance of their duties under that Act.</p> <p>(b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.</p>	
<p>17. Cancellation Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.</p> <p>See also Release (No. 55), Revocation of Settlement (No. 58 - B), Surrender of lease (No. 61), Revocation of Trust (No. 64 - B).</p>	<p>Six Hundred Rupees</p>
<p>23. Conveyance (as defined by Section 2 (10), not being a Transfer charged or exempted under No. 62-</p> <p>Where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 200/- ;</p> <p>Where it exceeds Rs. 200/- but does not exceed Rs. 300/- ;</p> <p>Where it exceeds Rs. 300/- but does not exceed Rs. 400/- ;</p>	<p>Ten Rupees</p> <p>Fifteen Rupees</p> <p>Twenty Rupees.</p>

Where it exceeds Rs. 500/- but does not exceed Rs. 600/- ;

Where it exceeds Rs. 600/- but does not exceed Rs. 700/- ;

Where it exceeds Rs. 700/- but does not exceed Rs. 800/- ;

Where it exceeds Rs. 800/- but does not exceed Rs. 900/- ;

Where it exceeds Rs. 900/- but does not exceed Rs. 1000/- ;

and for every Rs. 500/- or part thereof in excess of Rs. 1000/-

Thirty Rupees

Thirty Five Rupees

Forty Rupees

Forty Five Rupees

Fifty Rupees

Twenty Five Rupees

EXEMPTIONS

Assignment of Copy Right Act, 1957,
Act XIV of 1957.

CO - PARTNERSHIP DEED -

See partnership (No. 46).

24. 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 one rupee;

One Hundred Rupees

(ii) in any other case not falling within the provisions of Section 6 A ;

Two Hundred 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 officer for any public purpose.

(b) Copy of, or extract from any register relating to births, baptisms, naming, dedications, marriages, divorces, deaths or burials.

25. **COUNTERPART OR DUPLICATE** - Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage 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 ;

One Hundred Rupees

(b) in any other case not falling within the provisions of Section 6 A .

Two Hundred Rupees

EXEMPTION

Counterpart of any lease' granted to a cultivator when such lease is exempted from duty.

29. **DIVORCE** - Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.
DOWER - Instrument of - See settlement (No. 58).
DUPLICATE - See Counterpart (No. 25).

Four Hundred Rupees.

40. **MORTGAGE - DEED**, not being an agreement relating to Deposit of Title deeds, pawn or pledge (No. 6), Bottomry Bond (No. 16) Mortgage of a Crop (No. 41), Respondentia Bond (No. 56) or Security Bond (No. 57).

(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. 1000/- ;
 and for every Rs. 1000/- or part thereof secured in excess of Rs. 1000/- ;

One Hundred Rupees

One Hundred Rupees

46. **PARTNERSHIP -**

A) - Instrument of

(b) - in any other case

B) - Dissolution of

Two Thousand Rupees

One Thousand Rupees

Description of Instrument	Proper Stamp Duty
<p>33. POWER OF ATTORNEY - [as defined by section 2(21)] - not being a proxy.</p> <p>(a) When executed for the sale 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 ;</p> <p>(c) When authorizing one person or more to act in a single transaction other than the case mentioned in Clause (a) ;</p> <p>(d) When authorizing not more than five person to act jointly and severally in more than one transaction or generally ;</p> <p>(e) When authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ;</p> <p>(g) in any other case</p>	<p>One Hundred Rupees</p> <p>Three Hundred Rupees</p> <p>One Thousand Rupees</p> <p>Two Thousand Rupees</p> <p>Three Hundred Rupees for each person authorized</p>
<p>54. RECONVEYANCE OF MORTGAGED PROPERTY - (b) in any other case</p>	<p>One Thousand Rupees</p>
<p>55. RELEASE - that is to say, any instrument (not being such a release as is provided for by Section 23-A), where by a person renounces a claim upon another person or against any specified property - b) In any other case.</p>	<p>Six Hundred Rupees</p>
<p>57. SECURITY BOND OR MORTGAGED 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 - (b) In any other case.</p>	<p>Five Hundred Rupees</p>

Sopan Chaudhuri
Deputy Secretary, Law
Government of Tripura