# Indian Stamp (Tripura Amendment) Act, 1973

(As Amended Upto 6th Amendment, dt.02.05.2023)

Tripura Gazette, Extraordinary Issue, September 13, 1973 A.D.

Tripura Act No. 5 of 1973

## 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-forth Year of the Republic of India as follows :-

# 1. Short title, extent and commencement :-

- This Act may be called the Indian Stamp (Tripura Amendment)
   It extends to the whole a GT :
- (2) It extends to the whole of Tripura.(3) It shall come into force of the state of the stat
- (3) It shall come into force on the  $1^{st}$  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 :-

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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. Bhattacherji 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 7<sup>th</sup> September, 1979.

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

Tripura Act No. 14 of 1979.

# THE INDIAN STAMP (TRIPURA SECOND AMENDMENT) Act 1979.

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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 ( Amendment) Act, 1979.	Tripura Second
Commencement	(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 as in force in the State of Assam and as extended shall, in its application in Tripura be amended for manner hereinafter provided.	d to the State of Tripura,
Amendment the Schedule.	3.For item No. 23 of Schedule-I of the principal A Union Territories Taxation Laws (Amendment) A shall be substituted, namely :-	•
	"23. CONVEYANCE (as defined by sec Transfer charged or exempted under No. 62-	tion 2(10), not being a
	Where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50;	
		Two rupees.
	Where it exceeds Rs. 50 but does not exceed Rs. 100;	Four rupees.
	Where it exceeds Rs. 100 but does not exceed Rs. 200 ;	Eight Rupees.

Where it exceeds Rs. 200 but does not exceed Rs. 300;

Where it exceeds Rs. 300 but does not exceed Rs. 400;

Where it exceeds Rs. 400 but does not exceed Rs. 500;

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. 1,000;

#### EXEMPTION

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

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

Sixteen rupees.

Twenty rupees.

Twentyfour rupees.

Twentyeight rupees.

Thirtytwo rupees.

Thirtysix rupees.

Forty rupees.

Twenty rupees.

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 28<sup>th</sup> 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 :-

(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 thereon.

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- (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 theron 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 partiton, not already sent to him under sub-section (I), 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 theron 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.

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- (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 thiry 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 partion.

By Order of the Governor

S. R. Sinha Deputy Secretary Law.

# FX-TRA-ORDINERY ISSUE OF TRIPURA GAZETEE

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

HID-FS LIGR AGARTAL GO NT OF TRI LAW DEPARTMENT

- No. F. 10(5)-LAW/LEG/92

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Mr.

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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. VIE 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 

Short titls and comme scement :--

2.

1. (1) This Act may be called the Indian Stamp (Tripura Fourth Amendment) Act, 1991.1

(2) It extends to the whole of Tripura.

(3) It shall come into force at once. The Indian Stamp Act, 1899, (hereinafter referred to as the

Application of the Act :---

Principal Act) as in force in the State of Assam and extended to the State of Tripura, shall, in its application in Tripura he amended for the purpose and in the manner hereinafter provided. Ane co ent of 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) the Schedule :-and 57(b) of Schedules-1 of the Act, the following shall be substituted namely :-

Dest. plice of instrument	 
And the second sec	
3. ACOPTION DEED that !	
S. AFFORININ-DEED that !	

- -DEED, that is to say any instrument (other than a will), recording an adoption or conferring or purporting to confer an authority to adopt.
- 4. AFFIDAVIT, including an affirmation on declaration in the case of persons by law allowed to affirm or declare instead cf .wearing.

Fifty Rupees.

Proper Stamp Duty

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

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(c) for the sole purpose of enabling any

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에는 것을 통해 있는 것은 것을 가지 않는 것을 정말할 수 있다. 이상에 가지 않는 것은 것이다. 가지 않는 것은 것이다. 이상에 가지 않는 것은 것은 것은 것을 통해 있는 것은 것을 통해 있는 것이다. 이상에 있는 것은 것은 것은 것은 것을 통해 있는 것이다. 것은 것은 것은 것은 것은 것은 것을 통해 있는 것은 것을 통 이 같은 것은 것은 것은 것은 것은 것은 것은 것을 통해 있는 것은	
Description of instrument	
person to receive any pension or charitabl	P.oper Stain July
allowance and portson of chartaol	
5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT	
(e) if not otherwise provided for	(Ten Rupe x
6. AGREEMENT PERATING	
DEPUSIT OR TITLE DEFORE DATA	
OR PLEDGE that is to say any instru- ment evidencing an agreement relating	
to :	
(2) the pawn or pledge of movable property,	
repayment of money advanced on the	
or future debt.	
(a) If such loan or debt is repayable on	에 있는 것이다. 이상 가지 않는 것이다. 가지 않는 것이다. 같은 것이 있는 것이 같은 것이 있는 것이 같이 있는 것이 같은 것이다.
demand or more than three months from - the date of the instrument evidencing	
and the second	
If the amount of loan does not exceed . Rs. 500/-:	
If it exceeds Rs. 500/- and does not	Five Rupees.
exceed Rs 1000/-	Ten Supers
and for every Rs. 1000/- or part thereof in excess of Rs. 1000/-	
사망에 가장 이 것 같은 것	Ten Rupers
(b) If such loan or debt is repayable not	Half the data pavable
more than three months from the date of such instrument.	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	방법 방법 영화 동안 이 집안물
- otherwise provided for by this Act, or by the Court fees Act, 1870. (Act VII of 1870).	상품은 한 것은 것을 가지 않는 것을 하셨다.
Where the amount or value secured does not exceed Rs. 400/-;	Five Russa
Where it exceeds Rs. 400/-, and does	
not exceed Rs. 600/-;	Ten Rupes.
이 같은 것은 것은 것이 있는 것은 것은 것이 있는 것은 것은 것이 있는 것이 있는 것이 있는 것이 있는 것이 있다. 같은 것이 같은 것이 같은 것은 것이 있는 것이 같이 있는 것이 있는 것이 있는 것이 있는 것이 있는 것이 같이 있는 것이 같이 있다.	집 집에 다 같아요. 이 전에 있는

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Act, 1876, (Act III of 1876), section 99, for due performance of their duties under that Act.	Proper Stamp Duty Fifteen Rupeesa Twenty Rupees.
<ul> <li>Where it exceeds Rs. 800/- and does not exceed Rs. 1000/-;</li> <li>and for every Rs. 500/- or part thereof in excess of Rs. 1000/-;</li> <li>See Administration Bond (No: 2);</li> <li>Bottomry Bond (No. 16), Customs Bond (No. 26), Indemnity Bond (No. 34), Respondentia Bond (No. 56), Security Bond (No. 57).</li> <li>EXEMPTIONS</li> <li>Bond, when executed by—</li> <li>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.</li> <li>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 area.</li> </ul>	Twenty Rupees.
<ul> <li>and for every Rs. 500<sup>1</sup> or part thereof in excess of Rs: 1000/-;</li> <li>See Administration Bond (No: 2);</li> <li>Bottomry Bond (No. 16), Customs Bond (No. 26), Indemnity Bond (No. 34), Respondentia Bond (No. 56), Security Bond (No. 57).</li> <li>EXEMPTIONS</li> <li>Bond, when executed by—</li> <li>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.</li> <li>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 area.</li> </ul>	
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subscriptions to a Charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum	
per mensem.	- ,
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.
. Conveyance (as defined by Section 2 (10), not being a Transfer charged or exempted under No. 62—	
Where the amount or value of the consi- deration for such conveyance as set forth therein does not exceed Rs. 200/-;	Tom Diff. Sec. 1
Where it exceeds Rs. 200/- but does not exceed Rs. 300/-;	Ten Rúpees:

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RIGH COURT JUDOES LIBRARY AGART.LA BENCH Description of instrument Propor Stamp Duty Where it exceeds Rs. 300/= Dut dass-not in the exceed Rs. 400/- : The state of the state of the Where it exceeds Rs. 400/2 but decsi not Twenty-Rupossis exceed Rs. 500/- ; 1-Contraction Star deckersing Twonty five Rupces. Where it exceeds Rs. 500/20 batedoes notices exceed Rs. 600/-; ב האריכסי הבי באינ ש Thirty Rupecad Where it exceeds Rs. 600/- but daes not 162.14 exceed Rs. 700/-; A SAR SAR Thirty five Rupees. Where it exceeds Rs. 700/- but does not and off I decode exceed Rs. 800/-; Where it fexceeds Rs. \$00/- but does not Forty, Rupeos exceed Rs. 900/- ; Forty five Rupess. Where it exceeds Rs. 903/- but does not -OLLANDRYexceed Rs. 1000/-; Fifty Rupecsand for every Rs. 500/- or part thereof. VEILION in excess of Rs. 1000/-.: Twenty five Rupees 11:57 ---- FCB NY CE EXEMPTION 1.14 577 n28 2 Assignment of Copy Right Act, 1957. Act XIV of 1957. CO-PARTNERSHIP DEED See partnership (No. 46). COPY OR EXTRACT - - -24. 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 chargeables with a duty, or if the duty with which sitt was a duty with wh chargeable does not exceed one rupees entry Five Rapocser (ii) in any other case not falling within the provisions of Section 6 A ; Ten Rapers. EXEMPTIONS (a) Copy of any paper which a public officer is expressly required by law to make er furnish for record in any public office or for any public purpose. (b) Copy of, or extract from, any register relatingsto: births, baptisms, namings,

<ul> <li>of any instrument, chargeable with duty and in respect of which the proper duty</li> <li>has been paid.</li> <li>(a) if the duty with which the original instrument is chargeable does not exceed Five Rupees;</li> <li>(b) in any other case not falling within the provisions of Section 6A.</li> <li>EXEMPTION Counterpart of any lease granted to a cultivator when such lease is exempted from duty.</li> <li>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).</li> <li>DUPLICATE—See Counterpart (No. 25).</li> <li>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 Seeurity Bond (No. 57).</li> <li>(C) When a Collateral or auxiliary or additional or substitued 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/-;</li> </ul>	<b>6</b>	,
<ul> <li>dedications, marriages, divorces, deaths</li> <li>or burials.</li> <li>25. COUNTERPART OR DUPLICATE of any instrument, chargeable with duty and in respect of which the proper duty has been paid.</li> <li>(a) if the duty with which the proper duty has been paid.</li> <li>(a) if the duty with which the proper duty has been paid.</li> <li>(a) if the duty with which the proper duty has been paid.</li> <li>(a) if the duty with which the proper duty has been paid.</li> <li>(a) if the duty with which the proper duty has been paid.</li> <li>(a) if the duty with which the proper duty has been paid.</li> <li>(a) if the duty with which the proper duty has been paid.</li> <li>(b) in any other case not falling within the provisions of Section 6A.</li> <li>(b) in any other case not falling within the provisions of Section 6A.</li> <li>(c) unterpart of any lease granted to a cultivator when such lease is exempted from duty.</li> <li>29. DIVORCE—Instrument of, that is to say, any instrument of—See settlement (No. 58).</li> <li>DUPLICATE—See Counterpart (No. 25).</li> <li>0. 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. 55) or Security Bond (No. 57).</li> <li>(C) When a Collateral or auxiliary or additional or substitued 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/-; and for every Rs. 1000/-; </li> </ul>		
<ul> <li>arbuilditions, matriages, idivorces, deaths</li> <li>arbuilds, matriages, idivorces, deaths</li> <li>arbuilds, and in respect of which the proper duty</li> <li>has been paid.</li> <li>(a) if the duty with which the proper duty</li> <li>has been paid.</li> <li>(a) if the duty with which the proper duty</li> <li>has been paid.</li> <li>(a) if the duty with which the proper duty</li> <li>has been paid.</li> <li>(a) if the duty with which the proper duty</li> <li>has been paid.</li> <li>(a) if the duty with which the proper duty</li> <li>has been paid.</li> <li>(a) if the duty with which the proper duty</li> <li>has been paid.</li> <li>(a) if the duty with which the proper duty</li> <li>has been paid.</li> <li>(b) in any other case not falling within the provisions of Section 6A.</li> <li>EXEMPTION</li> <li>Counterpart of any lease granted to a cultivator when such lease is exempted from duty.</li> <li>29. DIVORCE-Instrument of, that is to say, any instrument of this matriage.</li> <li>DOWER—Instrument of this matriage.</li> <li>DOWER—Instrument of-See settlement (No. 58).</li> <li>DUPLICATE—See Counterpart (No. 25).</li> <li>0. 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).</li> <li>(C) When a Collateral or auxiliary or additional or substitued 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/-;</li> <li>Five Rupees.</li> <li>Five Rupees.</li> </ul>		Proper Stamp Duty
<ul> <li>and in respect of which the proper duty</li> <li>has been paid.</li> <li>(a) if the duty with which the original instrument is chargeable does not exceed Five Rupees;</li> <li>(b) in any other case not falling within the provisions of Section 6A.</li> <li>EXEMPTION Counterpart of any lease granted to a cultivator when such lease is exempted from duty.</li> <li>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).</li> <li>DUPLICATE—See Counterpart (No. 25).</li> <li>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 Seeurity Bond (No. 57).</li> <li>(C) When a Collateral or auxiliary or additional or substitued 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/-;</li> <li>Five Rupees.</li> </ul>	dedications, marriages, divorces, deaths or burials.	
<ul> <li>exceed Five Rupees;</li> <li>(b) in any other case not falling within the provisions of Section 6A. f</li> <li>EXEMPTION</li> <li>Counterpart of any lease granted to a cultivator when such lease is exempted from duty.</li> <li>29. DIVORCE—Instrument of, that is to sey, any instrument by which any person effects the dissolution of his marriage. DOWER—Instrument of—See settlement (No. 58).</li> <li>DUPLICATE—See Counterpart (No. 25).</li> <li>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).</li> <li>(C) When a Collateral or auxiliary or additional or substitued security of 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/-;</li> <li>Five Rupees.</li> </ul>	and in respect of which the	: 1965 - 1975, M 1976 - 1976 1976 - 1976 1976 - 1976
<ul> <li>(b) in any other case not falling within the provisions of Section 6A. The Rupees.</li> <li>EXEMPTION Counterpart of any lease granted to a cultivator when such lease is exempted from duty.</li> <li>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).</li> <li>DUPLICATE—See Counterpart (No. 25).</li> <li>0. 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).</li> <li>(C) When a Collateral or auxiliary or additional or substitued 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/-; secured in excess of Rs. 1000/-;</li> </ul>	(a) if the duty with which the original instrument is chargeable does not exceed Five Rupeas	
<ul> <li>EXEMPTION Counterpart of any lease granted to a cultivator when such lease is exempted from duty.</li> <li>29. DIVORCE—Instrument of, that is to sey, any instrument by which any person effects the dissolution of his marriage. DOWER—Instrument of—See settlement (No. 58).</li> <li>DUPLICATE—See Counterpart (No. 25).</li> <li>0. 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).</li> <li>(C) When a Collateral or auxiliary or additional or substitued security of 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/-;</li> </ul>	(D) ID any other case not falling the	
<ul> <li>effects the dissolution of his marriage. DOWER—Instrument of—See settlement (No. 58).</li> <li>DUPLICATE—See Counterpart (No. 25).</li> <li>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).</li> <li>(C) When a Collateral or auxiliary or additional or substitued security of 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/-; Five Rupees.</li> </ul>	EXEMPTION Counterpart of any lease granted to a cultivator when such lease is arrested to a	Ten Rupees.
<ul> <li>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).</li> <li>(C) When a Collateral or auxiliary or additional or substitued security of 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.</li> <li>Five Rupees.</li> </ul>	effects the dissolution of his marriage. DOWER—Instrument of—See settlement (No. 58).	Twenty Rupees.
<ul> <li>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).</li> <li>(C) When a Collateral or auxiliary or additional or substitued security of 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.</li> <li>Five Rupees.</li> </ul>	DUPLICATE—See Counterpart (No. 25).	
<ul> <li>(C) When a Collateral or auxiliary or additional or substitued security of 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/-;</li> <li>and for every Rs. 1000/- or part thereof secured in excess of Rs. 1000/-;</li> <li>Five Rupees.</li> </ul>	0. 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	
The Rupees.	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	Five Rupees.
5 PARTNERSHIP	secured in excess of Rs. 1000/-;	Five Rupees.
A)—Instrument of	5. PARTNERSHIP A)Instrument of	
b) in any other energy		
Discription 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 is	
(c) When authorising one person or more to act in a single transportion at an the	Five Rupees.
(d) When authorising not more than five person to act jointly and severally in more	Fifteen Rupees.
<ul> <li>than one transaction or generally ;</li> <li>(e) When authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;</li> </ul>	Fifty Rupees.
(g) in any other'case	One hundred Rupces. Fifteen Rupces for each person authorised
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 of 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—	and the second s
b) in any other case.	HAPH COURT REPERS. JUBRES LIBRARY AGARTALA BENGR

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# 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 Indía 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.

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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: -

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:-

V

Description of Instrument	Prop	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.	E.	One Thousand Rupees	
4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing. EXEMPTIONS		Fifty Rupees	
(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;			

Description of Instrument	
in a subment	Proper Smmp Duty
(c) for the sole purpose of enabling any receive any pension or charitable attern	eper Gump Duty
any pension or charitable allowance.	
i and anon	
5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT	
OF AN AGREEMENT :-	
(e) if not otherwise provided for	
6. AGREEMENT RELATING TO	Two Hundred Rupees
DELUSII CIR TITT T	
OR PLEDGE that in the DEEDS PAWN	
OR PLEDGE that is to say any instrument evidencing an agreement relating to :-	
(2) the pawn or pledge of movable property,	
THE WAY OF SAME	
repayment of money adamand	
an various by way of loan or an animit	
or future debt.	· · · · · · · · · · · · · · · · · · ·
(a) If such loan or debt is repayable on	
activitied of more than three months for	
the date of the instrument and an	
	a shine
If the amount of loan does not exceed	and a second
	One Hundred Rupees
Rs.2000/	
If it exceeds Rs. 2000/- and does not	
exceed Rs. 4000/- ;	
	Two Hundred Rupees
and for every Rs.4000/- or part thereof in	
	Two Hundred Rupces
b) If such loan or debt is repayable not more	Half the duty payable under sub-
than three months from the date of such instrument.	clause (a) subject to minimum of
· 김 사람들들을 가 좋아? 한 바람이 많은 것 같아요. 이 가지 않는 것 같아요. ㅋㅋㅋ ㅋㅋㅋㅋㅋㅋㅋㅋㅋㅋㅋㅋㅋㅋㅋㅋㅋㅋㅋㅋㅋㅋㅋㅋㅋㅋㅋㅋㅋㅋㅋㅋ	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	and a second
CHE CARLENCE FLOT I OF U. LACE VIL OF LOADI	
Where the amount or value secured does	un ann 1997 Barlana an Ann an Anna an A Anna an Anna an
Where the anothe of value secured goes	Twenty Rupees
Where it exceeds Rs. 400/ and does	
not exceed Rs. 600/-;	Thirty Rupees
HOU WANGED IN GOUP-	
Where it exceeds Rs. 600/- and does not	
cxcccd R3, 800/- ;	and the second
	Forty Rupees
3	and the second
그는 것 같은 것 같	

31

Winero it exceeds Rs. 800 - and does no okceed Rs. 1000/- j

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

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 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.
- 17. 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).

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/-;

Where it exceeds Rs. 300/- but does not exceed Rs. 400/-;

Sile Capes

Twenty Five Rupeea

Ten Rupees

Six Hundred Rupees

**Fifteen Rupees** 

Twenty Rupees.

. 1

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/-

### EXEMPTIONS

arcaeed Rs. 500/L -

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 or any public officer and not

chargeable under the law for the time being in force relating to court-fees-

in nuccherannes to contraces

(i) if the original was not chargeable with duty, or if the duty with which it was

(ii) in any other case not falling within the

provisions of Section 6 A :

#### 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. 한 김태양이는 이야지 않는 것을 통합했다.

Thirty Rupees

Thirty Five Rupees

Forty Rupees

Forty Five Rupees

Fifty Rupees

Twenty Five Rupees

One-Hundred Rupees

- 5 - C - 5 - 5

Two Hundred Rupees

5

11 ee -

Decemption of lastitudent

The contraction of the second states of the second

- (a) if the duty with which the original instrument is chargeable does not exceed Five Rupees;
- (b) in any other case not falling within the provisions of Section 6 A.

## EXEMPTION

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

- 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 there of secured in excess of Rs. 1000/-;

2

6

# 46 PARTNERSHIP -

A) - Instrument of

(b) - in any other case B) - Dissolution of One Hundred Rupees

2 Martin Statio Dam

Two Hundred Rupees

Four Hundred Rupees.

One Hundred Rupees

One Hundred Rupees

Two Thousand Rupees One Thousand Rupees

# Description of histrament

3. FOWER 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;

(c) When authorizing one person or more to act in a single transaction other than the case mentioned in Clause (a);

(d) When authorizing not more than five person to act jointly and severally in more than one transaction or generally;

(e) When authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;

(g) in any other case

# 54. RECONVEYANCE OF MORTGAGED PROPERTY-

(b) in any other case \_

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.

#### 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.

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Proper Stamp Dury

One Hundred Rupees

Three Hundred Rupees

One Thousand Rupees

Two Thousand Rupees

Three Hundred Rupees for each person authorized

One Thousand Rupees

Six Hundred Rupees

**Five Hundred Rupees** 

Sopan Chaudhuri Deputy Secretary, Law Government of Tripura

Registered No. N. E. 930.

TRIPURA



GAZETTE

Published by Authority

**EXTRAORDINARY ISSUE** 

Agartala, Thursday, May 11, 2023 A. D., Vaisakha 21, 1945 S. E.

PART--III-- Acts of Tripura Legislature.

# GOVERNMENT OF TRIPURA LAW DEPARTMENT SECRETARIAT : AGARTALA

NO.F.8(10)-Law/Leg-I/2022

Dated, Agartala, the 2nd May, 2023.

# **NOTIFICATION**

The following Act of the Tripura Legislative Assembly received the assent of the Governor of Tripura on the 1<sup>st</sup> May, 2023 and is hereby published for General information.

(Sopan Chaudhuri) Joint Secretary, Law Government of Tripura

No.649

Tripura Act No. 5 of 2023

#### THE INDIAN STAMP (TRIPURA SIXTH AMENDMENT) ACT, 2023 AN ACT

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

 $\rm BE$  it enacted by the Legislative Assembly of Tripura in the Seventy Fifth year of the Republic of India as follows:-

Short title, and Commencement:	<ol> <li>(1) This Act may be called the "Indian Stamp (Tripura Sixth Amendment) Act, 2023".</li> <li>(2) It al. It is the formula of the later formula to the standard state.</li> </ol>
	(2) It shall come into force from the date of its publication in the Tripura Gazette.
Application of Act: -	2. The Indian Stamp Act, 1899 (here in after 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 herein after provided.
Amendment of the Schedule:-	3. For item No.23- of Schedule-I of the Principal Act, as inserted by the following shall be substituted, namely:-

"23. Conveyance as defined by Section 2(10), not being a transfer charged or exempted under no. 62-

Description of instruments	Proper stamp duty
23. CONVEYANCE [as defined by section 2(10)] not being a Transfer charged or exempted under No. 62-	
(1) In case of transfer to a female or group of female persons.	(1) 4% of the amount of value of the consideration for such conveyance.
(2) In all other cases. Exemption	(2) 5% of the amount of value of the consideration for such
Assignment of Copy Right under the Copy Right Act, 1957 (Act XIV of 1957)	conveyance.
<b>Co-Partnership Deed</b> - see partnership (No.46)	

-Sd-(Sopan Chaudhuri) Joint Secretary, Law Government of Tripura

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