



STATE RECEIPT AUDIT MANUAL

Stamp Duty and Registration Fees

(Second Edition)

OFFICE OF THE
PRINCIPAL ACCOUNTANT GENERAL (AUDIT),
PUNJAB & UT, CHANDIGARH.

manual

PREFACE

This manual is for the guidance of the officials entrusted with the audit of “Stamp duty and Registration Fee”. The procedure for levy, assessment and collection of Stamp Duties and Registration Fees has been set out with reference to relevant Acts/Rules and executive instructions issued by the Punjab government, Revenue Department.

The important points to be seen in audit are also set out in this manual. Though these instructions need full compliance they do not, in any way debar looking out, in course of audit, for other points of interest.

While making any reference in the Audit and Inspection Note to a particular provision of law, such reference should be made to the provisions of the Indian Stamp Act, 1899 and the Indian Registration Act, 1908 and rules framed thereunder and not to the paras of this manual.

State Receipt Audit Headquarters will be responsible to keep the Book up-to-date. The Section Officers, Assistant Audit Officers, Audit Officers and the Sr. Audit Officers may bring to the notice of that section any inaccuracy or omission orders which have become obsolete or which require amendment.

Y.C. SATYAWADI
Principal Accountant General (Audit)
Punjab & UT

Chandigarh

CONTENTS

	PAGE	
Chapter – 1	Legislative background and Organisational set-up	1
Chapter – 2	General Rules for interpretation of Stamp Law and some definitions.	3
Chapter – 3	Instruments chargeable with Stamp Duty	8
Chapter – 4	Power to reduce, remit or compound duties	11
Chapter – 5	Payment of duty	12
Chapter – 6	Facts affecting duty	18
Chapter – 7	Recovery of Duties and Penalties and refund thereof	20
Chapter – 8	Registration of Documents	22
Chapter – 9	Fees and Fines	31
Chapter – 10	Realisation and Deposit of fees	34
Chapter – 11	Refunds of fees	36
Chapter – 12	Registers and records	37
Chapter – 13	Procedure of Registration	46
Chapter – 14	Marriage Registration	47
Chapter – 15	Internal Audit	49
Chapter – 16	Audit scrutiny in statutory Audits	51

APPENDICES

Appendix – I	Rate of Stamp Duty under Schedule I
Appendix – II	Rate of Stamp Duty under Schedule I-A
Appendix – III	Cases of remission and Reduction of Stamp Duty
Appendix – IV	Table of Registration of Fees
Appendix – V	Cases of Exemption from and reduction of Registration fee
Appendix – VI	List of important judicial decisions.

CHAPTER – I

LEGISLATIVE BACKGROUND AND ORGANISATIONAL SET UP

Legislative Background:

1.1 Registration of a document with a Registering authority involves levy of Stamp Duty and registration fee. They are levied by the State Government by virtue of the power given to the State Legislative by entries 63 and 66 of List II of the Seventh Schedule to the Constitution of India. Stamp duties other than duties on fees collected by means of judicial stamp but not included rates of Stamp duty is a subject included in the concurrent list of the Seventh Schedule to the Constitution (entry 44 of list III). As such there are both the Union and State Legislation. The Union Legislations as amended in their application to Punjab have been adopted by the State Government.

The levy of Stamp Duty and Registration fee in Punjab is based on and regulated by the following Acts and Rules: -

- (a) The Indian Stamp Act, 1899
- (b) The Punjab Stamp Rules, 1934
- (c) The Indian Registration Act, 1908
- (d) The Punjab Registration Manual, 1929

Organisation :

1.2 The Organisational set-up: The Inspector General of Registration is the Organisational head of the Registration Department. The Director, Land Records, Punjab, is the ex officio Inspector General of Registration. At district level, the Deputy Commissioner is ex officio Registrar for the District. At every tehsil headquarter; the Tehsildar acts as Sub Registrar and the Naib Tehsildar as Joint Sub Registrar. In some Thehils, however, the Punjab Government have

appointed Sub Registrars exclusively for registration work. The Sub Registrar and Joint Sub Registrar of Tehsil Headquarters have concurrent powers of registration and have the same set of books and staff. At sub tehsil headquarters, Joint Sub Registrars (Naib Tehsildars) are independent registering authorities. These officers are inspected periodically by the Inspector of Stamps and Registration of the Office of Inspector General of Registration.

1.3 The provisions of the Indian Stamp Act, 1899 and the Punjab Stamp rules, 1934, have been set forth in Chapters 2 to 7 and those of the Indian Registration Act, 1908 and the Punjab Registration Manual in Chapter 8 to 13 of this Manual.

CHAPTER – 2

GENERAL RULES FOR INTERPRETATION OF STAMP LAW AND SOME DEFINITIONS

Introductory

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

Object of the Stamp Act :

The object is three fold, viz

- (i) to raise revenue by taxing instruments ;
- (ii) to penalise by rendering an unduly stamped instrument to be in admissible in evidence, and also
- (iii) to provide for penalty against evasions of Stamp Duty.

General principles governing levy of Stamp Duty:

2.2 (i) The basic principle of the Indian Stamp Act is that levies the duty on instruments and not on the transactions covered by the instruments. That is levy of Stamp Duty is on the instruments recording the transaction and not on the transactions themselves.

(2) The Stamp Duty on an instrument depends on the real nature on substance of the transactions recorded in the instruments and not on any title on description or nomenclature given by the parties who execute the instruments. The description in any deed given by the parties is thus not decisive in classifying the documents but it is only the actual character of the transactions and the true nature of the right created by the instruments that are

decisive in such matters. It is however, open to parties to select and adopt a particular form of transaction so as to attract less duty.

(3) The third principle is that the sufficiency of Stamp Duty leviable on a document must be determined by looking at the document and what is stated therein and not on any other evidence. The valuation for the purpose of Stamp Duty is also to be based on the value on the date the instrument is executed and not with reference to subsequent changes.

(4) Stamp Duty chargeable on an instrument should be determined with reference to law in force on the date of the execution of the instrument but the levy of penalty is to be determined by reference to the law in force at the time of the presentation of the instrument in evidence.

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

Definitions

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

Conveyance: "Conveyance" includes a conveyance on sale and every instrument by which property, whether moveable or immovable is transferred inter vivos and which is not otherwise specifically provided for by schedule I or by schedule IA as the case may be:

Note:- A transfer inter vivos means the voluntary transfer between two persons by their mutual consent for consideration (Section 2(10))

"Instrument" includes every document by which any right or liability is, or purports to be created, transferred, limited, extended, extinguished or recorded (CF Section 2(14))

Instrument of Partition:- “Instrument of Partition” means any instrument where by co-owners of any property divide or agree to divide such property in severally and includes also a final order for affecting a partition passed by any Revenue authority or any civil court, and an award by an arbitrator directing a partition.

The essence of partition is that there should be co-ownership and it should be put to an end with the result that the property is divided in severalty

(CF Section 2(15))

Lease “Lease” means a lease of immoveable property and includes also: -

- (a) a Patta,
- (b) a Kabuliyat or other undertaking in writing, not being a counterpart of a lease, to cultivate, occupy or pay or deliver rent for immovable property;
- (c) any instrument by which tolls of any description are let.
- (d) any writing on an application for a lease intended to signify that the application granted.

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

- (1) There must be an immovable property
- (2) The premises must be transferred to other person
- (3) The right must be that of enjoyment of premises which includes the right to possess the property
- (4) The tenant must hold an interest in the property
- (5) The transfer can be made for a certain period express or implied on in perpetuity.
- (6) Such transfer of right must be for consideration
- (7) There must be competent parties i.e. lesser lessee. It must be executed by both lesser and lessee because it is a bilateral transaction.

(2) Lease and Licence :- When one person grants to another, or to a definite member of other persons, a right to do, or to

continue to do, in or upon the immovable property of the grantor, something which would, in the absence of such right, be unlawful, and such right does not amount to an easement or an interest in the property, the right is called a “licence”. It is thus clear that in a licence no interest in immovable property is transferred to a licensee while in a lease, sale and exclusive occupation is given to the grantee so as to amount to a transfer of interest in immovable property to the grantee

(c.f. Section 2(16))

Mortgage Deed:- “Mortgage Deed” includes every instrument whereby for the purpose of securing money advanced, or to be advanced, by way of loan or an existing or future debt, or the performance of an engagement, one person transfers, or creates, to or in favour of another a right over or in respect of specified property (Section 2(17))

Power of Attorney:- “Power of Attorney” includes any instrument (not chargeable with a fee under the law relating to court fees for the time being in force) empowering a specified person to act for and in the name of the person executing it (CF Section 2(21))

Settlement:- “Settlement” means any non-testamentary disposition in writing, of moveable or immoveable property made: -

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

Note:- In order to make the deed settlement the property comprised in the deed must belong to the settler alone lest it should be an instrument of partition (CF Section 2(24))

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

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

Notes:- (1) A transfer by a trust in favour of a beneficiary is not release, (but a trust) there is no claim to be renounced.

(2) A partition deed by which co-owners divide property in severalty does not become a release; the partition is an incident of division. It is a bilateral act whereas a release is a unilateral act. Partition binds all those who have joint interest in the property sought to be partitioned but a release deed binds the executant alone.

CHAPTER – 3

INSTRUMENTS CHARGEABLE WITH STAMP DUTY

Rates of stamp duty:

- 3.1 All instrument enumerated in schedule 1 and 1-A of the India Stamp Act, 1899 (reproduced in this manual as appendix-I & II) whether executed out of India or in Punjab or out of Punjab and relates to any property situated or to any matter or thing done or to done in India or in Punjab and is received in India or in Punjab are chargeable with the duty of amount indicated in those schedules subject to the exemptions mentioned therein.

(c.f. Section 3 Stamp Act)

Documents executed outside Punjab:

- 3.2. The duty in respect of the instruments mentioned in schedule I is uniform throughout India as they constitute the subject matter of Union legislations, but the duty in respect of the instruments mentioned in schedule I-A differs from state to state as they are in the state list under the constitution. As such, if a document mentioned in schedule I-A is executed outside the state of Punjab and is received in Punjab for being acted upon, it requires the duty prescribed for this state. For instance, an adoption deed executed on Stamp of Rs. 35 in the state of Bihar, who received in Punjab will require an additional duty of Rs.2.50P. as the duty in this state on such deed is Rs. 37.50P

(c.f. Section 3(bb))

Several instruments used in single transaction:

- 3.3. Several instruments used in single transaction of sale, mortgage or settlement.- If in the case of any sale, mortgage or settlement, several instruments are employed for

completing the transaction, the principle instruments only shall be chargeable with the Stamp Duty prescribed in schedule 1-A for the conveyance, mortgage or settlement and each of other instruments shall be chargeable with a duty of five rupees instead of the duty (if any) prescribed for it in that schedule.

(c.f. Section 4 Stamp Act)

Highest duty on principal instrument:

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

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

Instruments relating to several distinct matters:

- 3.5. Any instrument comprising or relating to several distinct matters is chargeable with the aggregate amount of the duties with which separate instruments each comprising or relating to one such matters, are chargeable under the Stamp Act, (Section 5 of Stamp Act, 1899)
- 3.6. Section 5 provides for the determination of stamp duty on a multifarious instrument on an instrument relating to several distinct transactions

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

Instrument with in several descriptions:

3.7. Instrument coming within several descriptions in schedule I and I-A. An instrument so framed as to come within two or more descriptions in schedule I or schedule I-A and the duties chargeable thereunder are different, is chargeable only with the highest of such duties.

(Section 6 of Stamp Act, 1899)

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

Stamp duty on registration outside Punjab :

3.8 Payments of the Punjab Stamp Duty or copies etc registered outside Punjab- If for completing a transaction of sale, mortgage or settlement several instruments have been employed and instead of the principal or the original instruments, a supplementary instrument, counterpart, duplicate or copy is received in Punjab, the difference between the enhanced duty as payable in Punjab and that already paid in respect of the principal or original instrument, shall be realized before any of the aforesaid instruments can be admitted in evidence

(c.f. section 6-A Stamp Act, 1899)

CHAPTER - 4

POWER TO REDUCE, REMIT OR COMPOUND DUTIES

Power to reduce, remit or compound duties:

- 4.1. The Government are empowered to: -
- (a) Reduce or remit, whether prospectively or retrospectively in the whole or any part of the territories under its administration, the duties with which any instrument or any particular class of instruments or any of the instruments belonging to such class, or any instruments when executed by or in favour of any particular class of persons, or by or in favour of any members of such class are chargeable; and
 - (b) Provide for the composition or consolidation of duties in the case of issues by any incorporate company or other body corporate, of debentures, bonds or other marketable securities

(c.f. Section 9 of Stamp Act, 1899)

4.2. In the above, the expression “the Government” means: -

- (a) in relation to stamp duty in respect of bills of exchange, cheques, promissory notes, bills of lading, letters of credit, policies of insurance, transfer of share, debentures, proxies and receipts and in relation to any other stamp duty chargeable under the stamp Act and falling within entry 96 in the Union List in the seventh schedule to the constitution, the Central Government ;
- (b) save as aforesaid, the state government.

Reduction and remission:

- 4.3. In exercise of aforesaid powers the state government have allowed reduction and remission in many cases, which are listed in Appendix III to this manual.

(c.f. section 9)

CHAPTER - 5

PAYMENT OF DUTY

Duties payable on Non-Judicial Stamp:

5.1. All duties with which any instruments are chargeable are paid by mean of non-judicial stamp under section 10 of the Indian Stamp Act, 1899. This instrument should be written on a impressed Stamp of chargeable amount. The cases in which duty is paid on instruments otherwise than by Stamp are:

- (i) When instruments are brought to the collector under section 31 of the Stamp Act for adjudication of duty, or under section 41 of the Stamp Act for voluntary payment of duty
- (ii) **Cases involving cash payment:** When excess duty and penalty are levied on the impounded documents: -

In the above cases the stamp duty is paid in cash, the payment is indicated by the endorsement of the collector on the instrument

(c.f. section 10)

Payment of duty through treasury challan:

- 5.2. (1) Payment of duty is not to be normally made in cash, if, however the collector is stratified that there is temporary shortage of stamp in the district or that stamps of required denominations, are not available, he may by a general or special order issued in this behalf permit the duty to be paid in cash and authorise the officers in charge of the treasury or the sub-treasury as the case may be, on production of a challan evidencing payment of duty in the Government treasury or Sub –Treasury to certify by endorsement on the instrument the amount of duty so paid in cash
- (2) The order so issued, if it is general, shall specify the period for which it shall remain operative.

- (3) Upon issue of the order referred to in sub-rule (i) the amount of duty in question shall be deposited under the head “0030-Stamp and Registration Fee-C- Stamp Non-Judicial sale of Stamps” by filling in ordinary challan form in duplicate. One copy of the challan shall be retained in the Treasury/Sub-Treasury or the State Bank of India, as the case may be and the other shall be given to the depositor, in token of receipt of the amount. The challan shall clearly show the nature and value and names of the parties to the instrument in respect of which the amount required to be deposited
- (4) The depositor concerned shall then submit the unexecuted instrument together with his copy of treasury challan aforesaid for the amount received by the Treasury Officer or the State Bank of India, as the case may be to the Officer-in-charge of the Treasury and Sub-Treasury as the case may be where the amount has been deposited
- (5) The Treasury Officer shall, upon any instruments being presented to him before it is signed and accompanied with an application for the purpose, endorse thereon a certificate in the form given hereunder showing the amount of stamp duty paid in cash

“It is certified that an amount of Rs. _____ (In words _____)
has been paid in cash as stamp duty in respect of this instrument in
the State Bank of India /Treasury/Sub-Treasury by challan No. _____
Date _____ a copy of which is annexed therewith

Dated _____ Officer-in-Charge
Treasury/Sub-Treasury

The challan refund in Sub-rule (4) shall be retained by the Treasury Officer cancelled so that it may not be used again

Note:- All the Treasury Officers and Assistant Officers in Punjab have been appointed as collector for the purpose of Sections 41 and 42 of the Indian Stamp Act, 1899 within their respective jurisdiction

vide Joint Punjab Government notification No.1424 Stamp-IV-64/2230 dated the 27th September 1966.

- (6) In the registers maintained in the treasury office for recording the transaction of Stamps, a separate column under the heading: “Stamp duty paid in Cash” shall be inserted.

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

Adhesive Stamps:

5.4. **Adhesive stamps and its cancellation:** - The following instruments may be stamped with adhesive stamps, namely

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

(c.f section 11 Stamp Act, 1899)

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

(c.f. section 12 Stamp Act, 1899)

Cancellation of Adhesive stamp:

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

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

Penalty for non-cancellation of adhesive stamp:

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

(c.f. Section 63 Stamp Act, 1899)

Time of stamping instrument:

5.9. **Time of stamping instruments.** -All instruments chargeable with duty and executed by any person in India may be stamped before or at the time of execution

(c.f. Section 17 Stamp Act, 1899)

Instrument executed out of India:

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

(c.f. Section 17 Stamp Act, 1899)

Instrument executed outside Punjab:

5.11 **Payment of duty on certain instruments liable to increased in Punjab-** If an instrument is executed in any part of India outside Punjab, and is received in Punjab in terms of clause

(bb) of the first proviso to section 3, it is chargeable with the duty payable in Punjab at that time. The difference in the duty already paid out of Punjab and that payable in Punjab is to be realised in respect of such instrument, and the difference in duty is to be made good

(c.f. Section 19-A, Stamp Act, 1899)

5.12. For instance a sale deed executed in state of Uttar Pradesh for the consideration of rupees ten thousand on stamp paper of Rs.750 (at rate of twenty-seven rupees fifty paise for every Rs. 500 or part thereof) will, on receipt in Punjab require a further stamp duty of Rs. 500 payable on such a document in Punjab (at rate of sixty two rupees and fifty paise for every Rs. 500 part thereof)

Transfer of property in consideration of debt:

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

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

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

Illustration: (1) A owes Rs.1,000 A sells a property to B , the consideration being Rs. 500 and the release of the previous debit of Rs. 1,000 stamp duty is payable on Rs. 1,500.

- (2) A sells a property to B for Rs. 500 which is subject to a mortgage to C for Rs. 1,000 and unpaid interest Rs. 200 stamp duty is payable on Rs. 1700
- (3) A mortgages a house of the value of Rs. 10,000 to B for Rs. Rs. 5000. B afterward buys the house from A. Stamp duty is payable on Rs. 10,000 less the amount of stamp duty already paid for the mortgage.

(c.f. section 24)

CHAPTER - 6

FACTS AFFECTING DUTY AND DETERMINATION OF VALUE

Consideration and all other facts to be fully and set forth

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

(c.f. Section 27, Stamp Act, 1899)

6.2. Under valuation of property: - Although a Registrar before whom a document is presented for registration cannot embark on an independent enquiry regarding the value of property, yet he has power under section 35 of Stamp Act to refuse registration if the document is not duly stamped. Two courses are open to him. First of all if he, either from his own information or other wise suspect that the valuation given is under valuation with intent to cheat the Government of legitimate duty, he can ask for particulars from the party and if satisfied with it under valuation, can refuse to register the document unless proper duty was paid. Secondly in case where the document gets registered and the information is subsequently received that the valuation shown is under valuation and that the legitimate stamp duty has been intentionally awarded to defraud the state it will be open to registrar to initiate a prosecution under this section (section 27) read with section 64 of stamp Act.

(Comment of 11 under section 27 of Stamp Act, 1899 by T.D. Khurana)

Note:- Instances have come to the notice of the Government wherein parties have executed agreements in settlement of the value of the property to be sold, on higher value, but in the conveyance deed, the consideration has been shown less than actually transacted in the agreements for sale resulting in loss of stamp revenue. The

factum that agreement had been executed on higher value than the amount set forth in the conveyance deed is it itself a circumstantial place of evidence to establish the fraudulent intention of the parties as per memo No. 8132-ST-II-78/7540-41, dated 8th May, 1978 from Deputy Secretary to Government Punjab Revenue Department. All the Sub Registrars were requested to be very vigilant so that the parties do not adopt unlawful methods i.e. agreements and consult agreements deeds before registering the documents and if required, he (Sub- Registrar) may refer such like cases to the collector of District under Section 27 of the Indian Stamp Act, 1899, for taking necessary action under section 64 and 70 of the Act ibid

CHAPTER - 7

RECOVERY OF DUTIES AND PENALTIES AND REFUND THEREOF

Recovery of duties and penalties:

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

(c.f. section 48, Stamp Act, 1899)

Refund of Stamp duty:

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

(c.f. Section 45(2) of Stamp Act, 1899)

Refund of value of Stamp on debenture:

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

(c.f. Section 55, Stamp Act, 1899)

Refund of Penalty:

7.4. Refunds of Penalty: - When a copy of an instrument is sent to the collector under section 38(1) he may if he thinks fit, refund any portion of the penalty in excess of five rupees which has been paid in respect of such instrument even if the penalty has been lawfully levied

(c.f. section 39(1) of Stamp Act, 1899)

7.5. When any instrument has been impounded only because it has been written in contravention of section 13 or 14 of the Stamp act, the collector is empowered to refund the whole penalty so paid or to remit the whole penalty.

(c.f. section 39(2) of Stamp Act, 1899)

7.6. The power as to refund the penalty may be exercised by the collector suo moto and an application by the party is not necessary for the exercise of the power

(c.f. section 31 of Stamp Act, 1899)

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

(c.f. section 45(1) Stamp Act, 1899)

CHAPTER 8

REGISTRATION OF DOCUMENTS.

Object of Registration of documents:-

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

The main object of law governing registration is not the raising of any substantial revenue like other taxation Statutes but to give scrutiny to the duty and right of persons purchasing the real property on receiving such property in gift or advancing money on the mortgage of it or taking it on lease or other limited assignments to prevent individual being defrauded by giving or receiving gift or lending money on mortgage or taking on lease any such property that may have been previously disposed of or pledged , to afford persons the means of obviating as far as may be practicable litigation respecting the authenticity of their wills or any written authority they may grant to their wives to adopt sons after their deaths and that individual may be able to provide against any injury to their rights on property by loss or destruction of deeds relating to transactions of the nature of those above specified

The Registration Act strikes only at the documents and not at the transactions. The act does not require that a transaction effecting immovable property should be carried out by a registered documents. All that it enacts is that when a document is employed to effectuate any of the transaction specified in section 17 of the Act, such document must be registered.

Compulsory Registration:

8.2. Registration of the following documents is compulsory:-

(a) Instruments of gift of immovable property:

- (b) A non –testamentary instrument which purports or operates to create, declare, assign, limit or extinguish, whether in present or in future, any right, title or interest whether vested or contingent, of the value of one hundred rupees and upward , to or in immovable property;
- (c) Non-testamentary instruments which acknowledge the receipt or payment of any consideration on account of creation, declaration, assignment, limitation or extinction of any such right, title or interest, and
- (d) Lease of Immovable property from year to year, or any term exceeding one year, or reserrior a yearly rent ;
- (e) Non-testamentary instruments transferring or assigning any decree or order of a court or any award when such decree or order or award purports or operates to create, declare, assign, limit or extinguish whether in present or in future any right, title or interest whether vested or contingent, of the value of one hundred rupees and upwards, to or in immovable property:

Provided that the State Government may, by order published in the official Gazette, exempt from the operation of this sub-section any lease executed in any district, or part of district, the terms granted by which do not exceed five years and annual rents reserved by which do not exceed fifty rupees.

- (f) Authorities to adopt a son not conferred by a will are also to be registered.

(c.f. section 17. I.R. Act, 1908)

Exemption from legislation:

8.3. The provisions in sub-paragraph (b) and (c) of the proceeding Para-graph do not apply in the following cases:-

- (i) Any composition deed; or
- (ii) Any instrument relating to shares in a joint stock company, not withstanding that the assets of such company consist in whole or in part of immovable property; or

- (iii) Any debenture issued by any such company and not creating, declaring, assigning, limiting or extinguishing any right, title or interest, to or in immovable property except in so far as entitles in the holder to the security afforded by a registered instrument whereby the company has mortgaged, conveyed or otherwise transferred the whole or part of its immovable property or any interest therein to trustees upon trust for the benefit of the holders of such debentures:
- (iv) Any endorsement upon or transfer of any Debentures issued by any such company; or
- (v) Any document not itself creating, declaring, assigning, limiting or extinguishing any right, title or interest of the value, of one hundred rupees and upwards to or in immovable property but merely creating a right to obtain another document which will, when executed, create, declare, assign, limit or extinguish any such right, title or interest; or
- (vi) Any decree or order of a court (except a decree or order expressed to be made on a compromise comprising immovable property other than that which is the subject matter of the suit or proceeding); or
- (vii) Any grant of immovable property by the Govt; or
- (viii) Any instrument of partition made by a Revenue Officer.
- (ix) Any order granting a loan or instrument of collateral security granted under the Land Improvement Act 1871, or the Land Improvement Loans Act, 1883; or
- (x) Any order granting a loan under the Agriculturists Loans Act, 1884 or instrument for securing the repayment of a Loan made under that Act; or
- (xi) Any order made under the charitable endorsement Act, 1890 vesting property in a treasurer of charitable

- endorsements or divesting any such treasurer of any property; or
- (xii) Any endorsement on a mortgage deed acknowledging the payment of the whole or any party of the mortgage money, and any other receipt for payment of money due under a mortgage when the receipt do not purport to extinguish the mortgage; or
 - (xiii) Any certificate of sale granted to the purchaser of any property sold by Public auction by a Civil or Revenue Officer.

(c.f. Section 17 of I.R. Act, 1908)

Optional Registration:

- 8.4. The registration of following documents is optional:-
- (a) Instruments (other than instruments of gift and wills) which purport or operate to create, declare, assign, limit or extinguish whether in present or in future, any right, title or interest whether vested or contingent, of a value less than one hundred rupees to or in immovable property;
 - (b) Instruments acknowledging the receipt or payment of any consideration on account of the creation, declaration, assignment, limitation or extinction of any such right, title or interest;
 - (c) Leases of immovable property for any term not exceeding one year and leases exempted under section 17 of the Indian Registration Act;
 - (d) Instruments transferring or assigning any decree or order of a court or any award when such decree or order or award purports or operates to create, declare, assign, limit or extinguish, whether in present or in future, any right, title or interest whether vested or contingent, of a value less than one hundred rupees, to or in immovable property;

- (e) Instruments (other than wills) which purport or operate to create, declare, assign, limit or extinguish any right, title or interest to or in immoveable property;
- (f) Wills; and
- (g) All other documents not required by section 17 of the Indian Registration Act, 1908 to be registered.

(c.f. section 18 of I.R. Act, 1908)

Effects of non- registration of registrable documents

8.5. Effects of non- registration of documents required to be registered:- No documents, the registration of which is compulsory under section 17 of the Indian Registration Act, 1908 or by any provision of the transfer of property Act, 1882 to be registered shall ;

- (a) affect any immovable property comprised there; or
- (b) Confer any power to adopt; or
- (c) to be received as a evidence of any transaction affecting such property or conferring such powers unless it has been registered .However an unregistered document affecting immovable property and required to be registered may be received as evidence of a contract in a suit for specific performance under chapter II of the Specific Relief Act 1877 or as evidence of past performance of a contract for the purposes of section 53 A of the Transfer of Property Act, 1882 or as evidence of any collateral transaction not required to be affected by registered instrument

(c.f. section 49.I.R. Act. 1908)

Document in language not commonly used in the district

8.6 Documents in language not understood by registration officer: - When any documents presented registration is in a

language which the registering Officer does not understand and which is not commonly used in the district, he shall refuse to register the document, unless it is accompanied by a true translation into a language commonly used in the district and also by true copy.

(c.f. section 19, I.R. Act, 1908)

Time limit for presenting documents for registration

8.7. Time for presenting documents: - No document other than a will shall be accepted for registration unless presented for purpose to the proper officer within four months from the date of its execution. A copy of a decree or order may be presented within four months from the date on which the decree or order was made or where it is appealable, within four months from the day on which it becomes final.

(c.f. section 23, I.R. Act, 1908)

Several Executants:

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

(c.f. section 24, I.R., Act, 1908)

Registration of time barred documents:

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

(c.f. section 25, I.R. Act, 1908)

Document executed out of India:

8.10. When a document purporting to have been executed by all or any of the parties out of India is not presented for registration till

after the expiration of four months, the Registering Officer, if satisfied :-

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

(c.f. section 26, I.R. Act, 1908)

No time limit for will:

8.11 A will may at any time be presented for registration or deposited with the Registrar.

(c.f. section 27, I.R. Act, 1908)

Place of Registration

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

(c.f. section 28, IR Act, 1908)

Document not effecting immovable Property:

8.13 Every document not being a document which effect immovable property or a copy of a decree or order may be presented for registration either in the office of the Sub Registrar in whose sub-district the document was executed or in the office of any sub registrar under the jurisdiction of the Punjab Government.

(c.f. section 29 & 30 of I.R. Act, 1908)

Registration at the residence:

8.14 In ordinary cases the registration or deposit of document shall be made only at the office of the officer authorized to accept

the same for registration on deposit. On special cause being shown the registering officer may attend at the residence of any person desiring to present a document for registration or to deposit a will, and accept them for the desired purpose

(c.f. section 31 I.R. Act,1908)

Property situated in several sub-districts, Districts and States

8.15 Procedure where document relates to property in several sub-district/District/States-Every sub registrar on registering a non testamentary document relating to immovable property not wholly situated in his own sub district makes a memorandum thereof and of the endorsement and certificate (if any) there on, and sends the same to every other sub registrar subordinate to the same registrar as himself in whose sub district any part of such property is situated, and such sub-registrar files the memorandum in his Book-I.

(c.f. section 64, I.R. Act,1908)

8.16. Omitted vide Act No. 22 of 2000 dated 27.11.2000.

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

8.18 On any document being registered by the Registrar of a district including a presidency town relating to immovable property situated in any part of India a copy of such document and of the endorsement and certificate thereon is forwarded to every Registrar within whose district any part of the property to which the instrument relates is situated. The registrar receiving such copy forwards a memorandum of such document to each Sub-Registrar subordinate to him self in whose district any part of the property is situated, who files it in his Book –I.

(c.f. section 66(1) and 67 of I.R, Act,1908)

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

(c.f. note 3 below section 64 I.R. Act by D.R. Dhanya)

CHAPTER-9

FEES AND FINES

Registration Fees:

9.1. Section 78 of the Indian Registration Act, 1908 authorises the state Government to prescribe the fees payable.

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

(c.f. section 78 of I.R. Act, 1908)

9.2. The fees prescribed by the Punjab Govt. under the above provisions are given in appendix –IV of this Manual.

(Appendix I of the Punjab Registration Manual, 1929)

Exemption and Reduction of Registration Fees.

9.3. **Reduction and Exemptions of Registration:** - Exemption from payment of fees for registration, inspect in search or copy of document or any book the registration offices which have been granted to the Govt. of Punjab are enumerated in Appendix-V.

Delay in presenting a document for registration:

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

(c.f. section 25.1.R Act, 1908)
(Para 188 of the Punjab Registration Manual)

Appearance before registering officer:

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

(Para 189 of Punjab Registration Manual)

Remission of fines:

9.6 **Remission of fines-** Applications for remission of fines levied under section 25 and 34 of the Indian Registration Act, 1908 is to be made in writing to the District Registrar, who shall forward them to the Inspector General of Registration with his own remarks.

The Inspector General of Registration may at his discretion, remit wholly or impart, the difference between any fine levied and the amount of the proper registration fee. The District Registrar may forward the application for remission of fine with a bill for refund, if necessary, in the prescribed form.

(c.f. section 70 of I.R. Act, 1908)

(Para 190 of Punjab Registration Manual)

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

CHAPTER - 10

REALISATION AND DEPOSIT OF FEES

Realisation of fee after acceptance of document:

10.1. All fees for the registration of documents are payable on presentation of the document but should not be realised until the document has been formally accepted for registration. All fees received are credited to the Government, whether the documents have been admitted for registration or not.

(Para 125 of Punjab Registration Manual)

Payment fee into treasury of sub-treasury:

10.2. The fees so realised are accounted for in the Register of fees. Where there is a treasury or sub-treasury at the same place as the registration office the fees realised shall be paid into the treasury or sub-treasury daily. All sums received subsequent to the closing of the treasury or sub-treasury accounts for the day is credited the next day along with receipts upto the hour of closing of the treasury or sub-treasury accounts for that day, and so on. All sums realised or received on any day on which the treasury or sub-treasury is closed owing to holiday is credited on the day on which the treasury or sub-treasury re-open.

(Para 93 of Punjab Registration Manual)

Remittance by postal money order:

10.3. Where there is no treasury or sub-treasury at the same place as the registration office, the collection shall be remitted monthly to the nearest treasury or should such a course appear more convenient to the Registrar of the district, the fee may be remitted by money orders, in time admit of their being included in the accounts of the month then current.

(Para 93 ibid)

Responsibility for accountal of accounts:

10.4 Responsibility for accountal of amounts: The Registering Officer are personally responsible that all fees, including fees for copies are correctly shown in the accounts and are properly credited in the treasury. Copying fees must be credited at the same time as other registration fees, each day or each month, According to the practice of the particular office.

(Para 93(4) of Punjab Registration Manual)

CHAPTER - 11

REFUND OF FEES

Refund of Registration:

11.1 In the event of registration being refused or not taking place for other reasons, any fee which may have been levied shall be refunded

(Para 143 of Punjab Registration Manual)

Refund of excess fees:

11.2. The State Government has delegated to the Registrar power to sanction refunds of registration and copying fees on account of excess collection and refunds rendered necessary by an order which Registrars are themselves competent to pass. Such refunds no longer require countersignature of the Inspector General of Registration.

(Para 191 of Punjab Registration Manual)

CHAPTER - 12

REGISTER MAINTAINED IN THE REGISTRATION OFFICES

12.1. The following registers are to be maintained in the office of every District Registrar and Sub-Registrar.

- (i) Book No.I
- (ii) Additional Book No. I.
- (iii) Supplementary Book No.I
- (iv) Book No.II
- (v) Book No.III
- (vi) Book No.IV
- (vii) Additional Book No.IV
- (viii) Book No.VI

(Para 57 of the Punjab Registration Manual)

12.2. They have been elaborated in subsequent paragraph.

Register of non -testamentary documents relating to immovable property

12.3. Book-I Book I is the register of non-testamentary documents relating to immovable property. In this book all documents registered under section 17 and 18 of the Registration Act, 1908 which relate to immovable property and are not wills are entered. Full details of the property, stamp duty and registration fee paid, Serial No. Of deed etc. are also recorded thereon, It is open to public inspection and copies of entries in it are given to all persons applying for them or payment of the prescribed fee.

(Para 64 of the Punjab Registration Manual)

Register for documents in printed or lithographed forms

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

(Para 70 of the Punjab Registration Manual)

Filling of copies and Memoranda Maps and Plans

12.5. Supplementary Book No.I The following documents shall be filed in this book:-

- (a) Copies of maps and plans as required under section 61 of the Act.

- (b) Copies and memoranda of documents received from other registering officers as required under section 64 to 67 of the Act.
- (c) Copies of certificates granted by reserve officers under the Land Improvement Loans Act, 1883, or the Agriculturists Loans Act, 1884 and of certificates of sale granted by courts under the Code of Civil Procedure or by Reserve Officers in regard to immovable property sold by public auction as required under section 89 of the Act.

(Para 66 of Punjab Registration Manual)

Reasons for refusal to register:

12.6. Book No.2- Record of reasons for refusal to register the document is kept in it.

This book is open to public Inspection and copies of entries in it are given to all persons applying for them. In the event of applicants being person executing the document, registration of which has been refused, or their representative or agents, the copy is given free of charge.

(Para 71 of Punjab Registration Manual)

Wills and authorities to adopt:

12.7. Book No.3. - It is register in which wills and authorities to adopt are to be copied after they have been accepted for registration under section 41 of the Act and also such wills as have been opened by the Registrar under sections 45 and 46 of the Act.

(Para 72 of Punjab Registration Manual)

Miscellaneous register

12.8. Book No.4.- It is a miscellaneous register, in which are pasted duly endorsed and signed duplicates of all documents

registered under clauses (d) and (f) of section 18 which do not relate to immovable property.

It is not open to public inspection, nor are its index copies of entries in it are given, on payment of the prescribed fee, only to the parties executing or claiming under the documents to which such entries relate or the agents or representative of such persons.

(Para 74 of Punjab Registration Manual)

Register for documents on printed or lithographed form

12.9 Additional Book No.IV.- A special value of register book No.IV called “ Additional Book No.IV” in the form of file book with numbered butts are opened when documents on printed or lithographed form are presented for registration. The procedure as lay down in respect of additional Book No, I are also followed in respect of this book.

(Para 75 of Punjab Registration Manual)

12.10 Book No.5.- it is a register of deposit of will received in sealed covers. The entries are to be made at the time of deposit, withdrawal and opening under the signature of the Registrar. This register is to be kept only in the office of Registrar.

(Para 77 of Punjab Registration Manual)

12.11 Book No.6 is a memorandum book for the purpose of recording brief abstracts of powers of attorney authenticated under clause (1) of the section 33 of Registration Act, 1908.

(Para 78 of Punjab Registration Manual).

INDEXES

Index of documents

12.12. In every office in which any of the books hereinbefore mentioned are kept there shall be prepared current indexes of the

contents of such books and every entry in such indexes shall be made, so far as practicable immediately after a document has been copied or filed a memorandum of the document to which it relates.

**(Para 83 of Punjab Registration Manual Section 54, 55 of
Registration 1908)**

12.13. Four such indexes, namely Index No. I to Index No.IV as detailed below are made in all the Registration offices.

(i) **Index No. I** -- shall contain the names and additions of all persons executing and of all persons claiming under every document entered or memorandum filed in Book-I.

It shall contain the following headings: -

1. Name of Person
2. Father's Name
3. Residence.
4. Profession and trade.
5. Interest in the transaction (e.g. purchases mortgages, etc).
6. Number of volumes in which document is registered.
7. Page of volume in which document is registered.
8. Reference (i.g. to other index relating to the same transaction)

(Para 84 ibid)

(2) **Index No. II**- is that in which the particulars under section 21, relating to every document entered or memorandum filed in book I are to be entered. It shall contain the following headings: -

1. Name of city, town or villages with tehsil and district.

2. Name of parties:-
 - (a) Aldenors
 - (b) Aliences
3. No. khasra and area with land revenue if the property has been surveyed
4. Nature of transaction (e.g. sale of land, lease of house etc) with the amount of transaction.
5. Number of volume in which document is registered.
6. Page of volume in which document is registered.
7. Remarks

(Para 85 of Punjab Registration Manual)

- (3) **Index No.III.-** It shall contain the same headings as Index No. I. The names and additions of all persons executing every will and authority to adopt capital in book 3 and of the executors and persons respectively appointed there under and after the death of the testator or donor (but not before) the names and additions of all persons claiming under the same are to be entered.

(Para 86 of Punjab Registration Manual.

- (4) **Index No.IV.-** It will contain the names and additions of all persons executing and of all persons claiming under every document entered in book No.4 . The heading is the same as for Index No. I.

(Para 87 ibid)

Index entries shall be made alphabetically on the same day on which the document to which they relate is copied or filed in its proper register. Each index shall contain such other particulars as the Inspector General from time to time directs.

Subsidiary Books and Miscellaneous Records

12.14. The following subsidiary books must also be maintained in the office of every Sub-Registrar: -

- (a) Fee Books
- (b) Receipt Books, A, B and C.
- (c) Order File.

Note:- Where the Sub-Registrar and Joint Sub-Registrar are located in the same building and use the same clerk, only one set of registers shall be kept.

(Para 92 of Punjab Registration Manual)

12.15 Fees Book: - This book must be written up daily. The registration fees realised on each document will be separately made in columns opened for entries made in different books and indicating the registration number and cash receipt number against each entry in the column to be opened in the beginning. Copying fee should be shown in a separate column. Total collections of the day should be shown in the appropriate column to be open at the end ;

The registering officer who shall affix his signatures in token of such verification must verify this daily total. On the last account day of each month the several columns of the fee book shall be totals being written in red ink and signed by the registering officer.

(Para 93 of Punjab Registration Manual)

12.16 Receipt Books.- Receipts books are supplied from the Registrar's office. These receipts are to be numbered consequently, a fresh series being commenced for each financial year. These are to be given in the order in which documents are presented for registration.

(Para 94 of Punjab Registration Manual).

12.17 Order File.- The order file is a paste book, in which should be filed all orders of permanent kind received in the Sub-Registrar office, whether emanating from the Inspector General of Registration, or the Registrar of the district, or any other authority. All orders of this character should be pasted in as soon as received and should not be allowed to be about in loose condition.

(Para 95 of Punjab Registration Manual)

12.18 Files of application of Copies.- Applications for copies of registered documents shall be kept in an annual bundle, apart from the other miscellaneous papers. An index shall be attached to this bundle giving S. No. For the year, date of application, amount of fees realised, date of grant of copy and name of applicant.

(Para 97 of Punjab Registration Manual)

12.19 Stock Register of Registration Books and Forms.-

To prevent wastage of registration books and forms, a register should be kept in each registrar office. Receipts should be entered up in the register in red ink and issues in ordinary black ink, the signature of the persons to whom the forms are issued being taken in the remarks column.

(Para 59(4) of the Punjab Registration Manual)

12.20 Minute Book.- Every registrar is required to keep a minute book which is intended for record by the inspecting officer for their remarks.

(Para 96 of the Punjab Registration Manual)

12.21 The following additional registers are maintained by every registrar and sub registrar:-

- (i)** Registration fee account register-Form A.
- (ii)** Search Fee account Register-Form B.
- (iii)** Copying fee account Register-Form C.

- (iv) Inspection Fee Account Register-Form D.
- (v) Custody Fee Account Register –Form E.
- (vi) Urgent fee account Register-Form F.
- (vii) Visit fee account Register-Form G.
- (viii) Deficient fee account Register –Form H.

These registers are posted regularly and their totaling is checked by the Registrar/Sub-Registrar

(Section 51 of the I.R. Act.)

CHAPTER - 13

PROCEDURE OF REGISTRATION

Scrutiny of documents;

13.1. Where documents are presented for registration the Registrar or the Sub-Registrar examines the documents to see that they have been presented within the time allowed, the instruments have been properly stamped as required under the provisions of the stamp Act, the value as set forth in the documents in respect of documents relating to transfers etc. of the immovable property, are the market value and that the executors of the documents where required, have submitted the certificate from the Income Tax authorities as required under section 230-A of the Income Tax Act, 1961.

Collection of fees:-

13.2. The Registrar or the Sub-Registrar thereafter collects the registration fee according to the table of fees prescribed by the Government which are based on the value of the property declared, grant a proper receipts to the payees and records the amount received in the cash book.

CHAPTER - 14

MARRIAGE REGISTRATION

14.1. Registration of Hindu Marriage:- Section 8 of the Hindu Marriage Act, 1955 empowers the State Government to make rules for recording particulars of Hindu Marriage if the parties so desire in register known as “ Hindu Marriage Register”. By virtue of this power the Punjab Government framed rules called the Hindu Marriage (Punjab) Registration Rules, 1960.

14.2 Registrars to register marriage:- Under the provisions of these rules, the Tehsildar and in his absence the Naib -Tehsildar will be the Registrar for the area of his Tehsil for registering Hindu Marriage . The party may apply in the form specified in Schedule “A” to these Rules setting forth full particulars necessary to fill in the Hindu Marriage Register, which shall be in the form specified in the Schedule “C” of the Rules *ibid*.

14.3 The applications shall be preserved in the office of the Registrar and shall be bound in convenient volumes periodically and shall be open for inspection on such days and during such hours, as the Registrar’s office remains open. Any person may on application obtain certified copies of the entries the Hindu Marriage Register from the Registrar on payment of the fee prescribed below: -

14.4. Fees shall be charged by the Registrar for the purpose and at the rates specified below-

- | | | |
|------|---|------|
| (i) | For a registration of a marriage. | Rs.5 |
| (ii) | For a certified copy of an entry in the Hindu Marriage Register | Rs.2 |

Provided that if the application for obtaining certified copy does not contain sufficient particulars or containing incorrect particulars of the entry, copy whereof is required a search fee of fifty paise will be charged if the entry relates to the current year and rupee on per year if the entry relates to any previous year.

14.5. All fees realised shall be credited to the State revenue.

14.6. The Registrar General of Birth, Death and Marriage shall exercise general supervision over the work of the Registrar and shall have powers to call for reports or returns from them relating to such work

CHAPTER - 15

INTERNAL AUDIT ORGANISATION

15.1. Audit of Stamp Revenue in the Punjab: - Stamp auditors have been appointed by the Government who work directly under the control of Commissioner of Division.

15.2. The auditor on visiting a district audits all fresh institutions, documents and files in all courts and registration and other offices including record rooms. Such inspection is from the date on which the last audit terminates.

The auditor examines the register No. XVII in which a record of stamp deficiencies whether detected in audit or detected independently is kept. He sees that the register is properly maintained and recoveries are made promptly. He also examines the register maintained by the Collector in Form S.A 5 of documents sent to him under section 38 of the Stamp Act.

The auditor draws the attention of the presiding officer of courts and heads of office to documents before him which are insufficiently stamped

He also maintains for each district a register in Form S.A-I in which each deficiency in stamp duty and court fees as discovered by him is noted.

15.3. The auditor also prepares a for mal audit note and sends typewritten copies to the presiding officer or head of office as the case may be, and the Collector of the District. Copies of audit notes on Revenue Courts and office including Sub-Registrar are also sent to the Commissioner of Division. This note includes a statement in Form SA-3 of deficiencies discovered

15.4. The auditor also inspects the applications for grant of refund of the value or renewal of spoilt and unused court fee and non-judicial stamps and register maintained by the refund clerk and reports the results of his inspection to the Collector of the District.

15.5. The auditor also inspects the registers of stamp venders and checks their stock of stamps.

15.6. A monthly report of districts is submitted by the auditor to the Assistant Secretary to Financial Commissioner through the Collector and Commissioner. The report inter alia includes the total number of cases examined by them and district-wise total number of deficient stamp duty discovered and recovered at their instance under the various heads (Chapter 9- Audit and Control of stamp revenue in Punjab (Punjab Stamp Manual 1934)

Internal Check Procedure:

15.7 The Registrar or the Officer deputed by him is required to inspect each sub-Registrar office at least once a year. The Registrar is required to send a report of the Inspection to the Inspector General of Registration. The Inspector General of Registration or the Inspectors of Registration of his office is required to inspect each sub-registrar office at least once in the year.

(Para 208 and 209 of Punjab Registration Manual)

15.8 The Stamp Auditors, while checking the account of Stamps in the registration offices also check the accounts of Registration fee.

CHAPTER - 16

AUDIT SCRUTINY IN STATUTORY AUDITS.

16.1. The audit scrutiny of Registration fee and Stamp Duty mainly consists in seeing: -

Fees:

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

Receipts :

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

Remittance into the Treasury:

- (iii) Whether all moneys received are accounted for in the cashbook and remitted into the treasury the next day and the remittances are supported by receipted treasury challans.

Reconciliation:

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

Fines:

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

Remission and Refund

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

Accounting of documents

- (vii) Whether a proper account of receipt books and other saleable forms have been kept.

Valuation

- (viii) Whether the value of the property set forth in the document is according to the rules and orders issued by the government.

Levy of Stamp Duty:

- (ix) Documents copied or filed in Book No.1 Additional Book No.I Book No.IV and Additional Book No. IV should be studied and scrutinised to see whether the stamp duty has been levied on the instrument according to the substance of the transaction embodied therein and not according to the name given into the instrument by the parties

Fees and Penalty:

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

Fee for Memorandum:

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

Court Fee Stamps:

- (xii) Whether all the application for copies of documents bear the court fee stamps and that they have been purchased.

Fee for Copying and Inspection:

- (xiii) That the fees for copying, searches and inspection have been noted on the respective application.

Realisation of difference in Stamp Duty:

- (xiv) Whether in the case of instruments executed outside Punjab or in any part of India and received in Punjab in terms of clause (bb) of the first proviso to section 3 read with section 19-A of the Stamp Act, 1899, the difference in stamp duty already paid out of Punjab and that payable in Punjab has been realised in respect of such instruments

Fee for return of unclaimed documents:

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

Safe custody of unclaimed documents:

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

APPENDIX - I

(Paragraph 3.1.)

RATES OF STAMP DUTY UNDER SCHEDULE –I

Stamp Duty on Instruments under the Indian Stamp Act, 1899 (See Section 3)

Notes: - This Schedule contains only those articles which are in the Union Legislative List and rates of duty which have been made uniform throughout India. The State Legislature has no legislative jurisdiction over these Articles.

Description of Instrument	Proper Stamp Duty
1.	2.
13. Bill of Exchange as defined by section 2(2) not being a bond , bank note or currency note-	
(a) Omitted	
(b) Where payable otherwise than on demand-	
(i) Where payable not more than three month. After date or sight if the amount of the bill or note does not exceed Rs. 500	One rupee twenty-five paise.
If it exceeds Rs. 500 but does not exceed Rs. 1,000 and	Two rupees fifty paise
For every additional Rs. 1,000 or part thereof in excess of Rs. 1,000	Two rupees fifty paid.
(ii) Where payable more than three months but not more than six months after date or sight-	

If the amount of the bill or note does not exceed Rs. 500	Two rupees fifty paise.
If it exceeds Rs. 500 but does not exceeds Rs.1,000 and	Five rupees.
For every additional Rs.1,000 or part there of in excess of R.s. 1,000	Five rupees
(iii) Where payable more than six months but not more than nine months after the date or sight	
If the amount of the bill or note does not exceed Rs. 500	Three rupees seventy five paise
If it exceeds Rs.500 but does not exceed Rs.1,000 and	Seven rupees fifty paise
For every additional Rs. 1,000 or part thereof in excess of Rs. 1,000	Seven rupees fifty paise
(iv) Where payable more than nine months but not more than one year after date or sight-	
If the amount of the bill or note doe not exceed Rs. 500	Five rupees
If it exceeds Rs. 500 but does not exceed Rs. 1,000 and	Ten rupees
For every additional Rs. 1,000 or part there of in excess of Rs. 1,000	Ten rupees
(c) Where payable at more than one year after date or sight.	
If the amount of the bill or note does not exceed Rs. 500.	Ten rupees.

If it exceeds Rs. 500 but does not exceed Rs. 1,000 and Twenty rupees

For every additional Rs.1,000 or part thereof in excess of Rs. 1,000 Twenty rupees

Explanation: - For the purpose of the proviso-

- (a) the expression “agricultural operations” includes animal husbandry and allied activities jointly undertaken with agricultural operations;
- (b) “Crops” include products of agricultural operation;
- (c) the expression “marketing of crops” include the processing of crops prior to marketing by agricultural producers or any organisation of such producers

Explanation: - The duty chargeable shall, wherever necessary be rounded to the next five paise

(Annexure III of Govt. of India Ministry of Finance (Department of Revenue and Insurance Notification No.F.No.655/674-OP, dated 15.03.1976).

Note: - (i) The Central Government has reduced with effect from Ist June, 1976, the stamp duty prescribed in article 13(b) and (c) to one half of the duty specified vide Govt. of India notification No. F.No.655/674.OP, dated 15.03.1976.

(2) The rates of stamp duty mentioned above shall not apply to usance Bills of exchange or promissory notes drawn or made for securing finance from Reserve Bank of India, Industrial Finance Corporation of India, Industrial Development Bank of India, State Financial Corporation, Commercial banks and co-operative banks for (a) bonafide commercial or trade transactions (b) seasonal agricultural operations or the marketing of crops, or (c) production, or marketing activities of cottage and small scale industries and such instruments shall continue to bear the rates of stamp duty at

one –fifth of the rates specified against the said items (b) and (c) of the said article 13.

Description of Instrument	Proper Stamp Duty
1.	2.
14. Bill of Lading (including a through bill of lading)	Two rupees
Exemptions:	
(a) Bill of lading when the goods therein described are received at a place within the limits of any part as defined under the Indian Ports Act, 1889 and are to be delivered at another place within the limits of the same port	N.B. –If a bill of lading is drawn in parts the proper stamps therefore must be borne by each one of the set
(b) Bill of lading when executed out of India and relating to property to be delivered	
27. DEBENTURE (Whether a mortgage debenture or not), being a marketable security transferable.	
(a) by endorsement or by a separate instrument of transfer-	
Where the amount or value does not exceed Rs.10	Twenty paise
Where it exceeds Rs. 10 and not exceed Rs. 50	Forty paise
Where it exceeds Rs. 50 and does not exceed Rs.100	Seventy –five paise

Where it exceeds Rs. 100 and does not exceed Rs. 200	One rupee fifty paise
Where it exceeds Rs. 200 but does not exceed Rs. 300	Two rupees twenty five paise
Where it exceeds Rs. 300 but does not exceed Rs. 400	Three rupees
Where it exceeds Rs. 400 but does not exceed Rs. 500	Three rupees seventy five paise
Where it exceeds Rs. 500 but does not exceeds Rs. 600	Four rupees fifty five paise
Where it exceeds Rs. 600 but does not exceed Rs. 700	Five rupees twenty five paise
Where it exceeds Rs. 700 but does not exceeds Rs.800	Six rupees
Where it exceeds Rs. 800 but does not exceed Rs. 900	Six rupees seventy five paise
Where it exceeds Rs. 900 but does not exceed Rs. 1,000	Seven rupees fifty paise
And for every 500 or part thereof in excess of Rs. 1,000	Three rupees seventy five paise
(b)by delivery	
Where the amount or value of the consideration for such debenture as set forth therein does not exceed Rs. 50	Seventy five paise
Where it exceeds Rs. 50 but does not exceed Rs. 100	One rupee fifty paise

Where it exceeds Rs.100 but does not exceed Rs. 200	Three rupee
Where it exceeds Rs. 200 but does not exceed Rs. 300	Four rupees fifty paise
Where it exceeds Rs. 300 but does not exceed Rs. 400	Six rupees
Where it exceeds Rs. 400 but does not exceed Rs. 500	Seven rupees fifty paise
Where it exceeds Rs. 500 but does not exceed Rs. 600	Nine rupees
Where it exceeds Rs. 600 but does not exceed Rs. 700	Ten rupees fifty paise
Where it exceeds Rs, 700 but does not exceed 800	Twelve rupees
Where it exceeds Rs. 800 but does not exceed Rs. 900	Thirteen rupees fifty paise
Where it exceeds Rs. 900 but not exceed Rs. 1,000	Fifteen rupees
And for every Rs. 500 or part thereof in excess of Rs. 1,000	Seven rupees fifty paise

Explanation: - The term “ Debenture” includes any interest coupons attached thereto but the amount of such coupons shall not be included in estimating the duty

Exemption: - A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage deed duly stamped in respect of the full amount of the debenture to be issued thereunder, whereby the company or body borrowing makes over in

part, their property to trustees for the benefit of the debenture holders

Provided that the debentures so issued are expressed to be issued in terms of the said mortgage deed. See also bond (No.15) and Section 8 and 55.

37. Letter of credit, that is to say any instrument by which the person authorise another to give credit to the person in whose favour it is drawn

Letter of Guarantee. See Agreement (No.5)

47. Policy of Insurance :-

	If drawn single	If drawn in duplicate
A-See insurance (see section 7)- 1. For or upon any voyage: -		
(i) Where the premium or consideration does not exceed the rate of one –eighth per centum of the amount insured by the policy	Ten paise	For each part five paise
(ii) In any other case, in respect of every full sum of one thousand five hundred rupees and also any fractional part of one thousand five hundred rupees insured by the policy	Ten paise	Five paise
2. For Time: -		
(iii) In respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy		
Where the insurance shall be made for any time not exceeding six months	Fifteen paise	Ten paise
Where the insurance shall be made for any time exceeding six months and not	Twenty five paise	Fifteen paise

exceeding twelve months

B-Fire insurance and other classes of insurance not elsewhere included in the Article, covering goods merchandise personal effects, crops and the property against loss or damage (1) in respect of an original policy

- | | |
|--|---|
| (i) When the sum insured does not exceed Rs. 5,000 | Fifty paise |
| (ii) In any other case | (ii) One Rupee |
| (2) In respect of each receipt for any payment of a premium on any renewal of an original policy | One-half of the duty payable in respect of the original policy in addition to the amount if, any, chargeable under No. 53 |

C- Accident and Sickness Insurance:-

(a) Against railway accident, valid for a single journey only

Ten paise

Exemption: - When issued to a passenger traveling by the second class in any railway

Fifteen paise

(b) In any other case- for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs. 1,000 and also where such amount exceeds Rs. 1,000 for every Rs. 1,000 or part thereof

Provided that in case of a policy or insurance against death by accident when the annual premium payable does not exceed Rs. 2.50 per Rs., 1000 the duty on such instrument shall be ten paise for every Rs. 1,000 or part thereof of the maximum amount when may become payable under it.

<p>CC- Insurance by way of indemnity against liability to pay damage on account of accidents to work when employed by or under the insurer or against liability to pay compensation under the Workmen's Compensation Act, 1923 for every Rs. 1,000 or part thereof payable as premium</p>	<p>Ten paise</p>	
<p>D- Life insurance or group insurance or other insurance not specifically provided for except such a re-insurance as is described in Division E of this article</p>	<p>If drawn single</p>	<p>If drawn in duplicate for each part</p>
<p>(i) For every sum insured not exceeding Rs. 250</p>	<p>Fifteen paise</p>	<p>Ten paise</p>
<p>(ii) For every sum insured exceeding Rs. 250 but not exceeding Rs. 500 and</p>	<p>Twenty five paise</p>	<p>Fifteen paise</p>
<p>(iii) For every sum insured exceeding Rs. 500 but not exceeding Rs. 1,000 and also for every Rs. 1,000 or part thereof in excess of Rs. 1,000</p>	<p>Forty Paise</p>	<p>Twenty Paise</p>
<p>Exemption: - Policies of life insurance granted by the Director General of Post Offices in accordance with rules for postal life insurance issued under the authority of the Central Government</p>	<p>N.B. If a policy of group insurance is renewed or otherwise modified whereby the sum insured exceeds the sum previously insured on which stamps "duty" has been paid the proper stamp must be borne in the excess sum so insured</p>	
<p>E- Re-insurance by an insurance company which has granted a policy of the nature specified in Division A or Division B of this Article with another company by way of indemnity or guarantee against the payment on the original insurance of a</p>	<p>One quarter of the duty payable in respect of the original insurance but not less than ten paise or more</p>	

certain part of the sum insured thereby	than one rupee provided that if the total amount of duty payable is not multiple of five paise the total amount shall be rounded off to the next higher multiply of five paise
---	--

General exemption: - Letter of cover or engagement to issue a policy of insurance provided that, unless such letter bears the stamps prescribed by this Act for such policy, nothing shall be claimable there under nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned

49. Promissory Note (as defined by section 2(22))

(a) When payable on demand

(i) When the amount or value does not exceed Rs. 250	Ten paise
--	-----------

(ii) When the amount or value exceeds Rs. 250 but does not exceed Rs. 1,000, and	Fifteen paise
--	---------------

(iii) In any other case	Twenty five paise
-------------------------	-------------------

(b) When payable otherwise than on demand	* (One half of the rates specified in respect of Bill of Ex-change in item (b) and (c) of Article 13(w.e.f. 1.6.1976)
---	---

Note: For rates of stamp duty on promissory notes chargeable under Article 49 (b) See commentary No.5

52. Proxy empowering any person to vote	Thirty paisa
---	--------------

at any one election of the members of a district or local board or of a body of municipal Commissioners, or at any one meeting of (a) members of an incorporated company or other body corporate whose stock of funds is or are divided into shares and transferable (w.e.f. 1.6.1976)

(b) A local authority or (c) proprietors, members or contributors to the funds of any institutions

53. Receipts (as defined by section 2(23) for any money or other property the amount or value of which exceed, twenty rupees. Twenty paise(w.e.f.1.6.76)

Exemption: -

Receipt: - (a) Endorsed on or contained in any instrument duly stamped or any instrument exempted under the proviso to section 3 (instrument executed on, behalf of the Government) or any cheque or bill of exchange payable on demand acknowledging the receipt of the consideration money therein expressed or the receipt of any principal money, interest or annuity or other periodical payment thereby secured.

(b) for any payment of a money with consideration.

(c) for any payment of rent by a cultivator on account of land assessed to Government revenue, or (in the State of Madras, Bombay and Andhra as they existed immediately before 1.11.1956) of Inam Lands.

(d) For pay or allowance by non-commissioned or petty officers, soldier's sailors or airmen of the Indian military naval or any forces when serving in such capacity, or by mounted police constables.

(e) given by holders of family certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non commissioned or petty officers,

solders , sailor or airmen and any of the said forces serving in such capacity.

(f) for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non – commissioned or petty officers, soldiers, sailors or airmen and not serving the Government in any other capacity.

(g) given by a headman or a lambardar for land revenue or the taxes collected by him.

(h) given for money or securities for money deposited in the hands of any banker to be accounted for:

Provided that the same is not expressed to be received of, by the hands of any other than the person to whom the same is to be accounted for provided also that the exemption shall not extend to a receipt or a acknowledgement for any sum paid or deposited for, or upon letter of allotment of a share, or in respect of a call upon any scrip or share of , in any incorporated company or other body corporate of such proposed or intended company or body or in respect of a debenture being a marketable security.

(See also Policy of Insurance No. 47B(2))

1.

2.

62. TRANSFER (Whether with or without consideration

(a) of shares in an incorporated company or other body corporated.

Seventy-five paise for every hundred rupees or part thereof of the value of the share.

APPENDIX –II

(Paragraph 3.1.)

**STAMP DUTY ON INSTRUMENTS UNDER THE INDIAN
STAMP ACT, 1899, AS AMENDED FROM TIME TO TIME
IN ITS APPLICATION TO PUNJAB**

**Note: - THE ARTICLES IN SCHEDULE I-A ARE
NUMBERED SO AS TO CORRESPOND WITH SIMILAR
ARTICLES INSCHEDULE I OF ACT II OF 1899**

Description of Instrument	Proper Stamp Duty
1. Acknowledgement of a debt exceeding twenty rupees in amount or value, written or signed by or on behalf of, debtor in order to supply evidence of such debt in any book other than a banker's pass-book or on a separate piece pf 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 debt or any stipulation to pay interest or to deliver any goods or other property.	Fifty Rupees
2. Administration Bond, including a bond given under section 6 of the Government Saving Bank Act, 1873, or sections 291,375 and 376 of the Indian Succession Act,1925	
(a) Where the amount does not exceed Rs.1,000	The same duty as a bond (No 15 for such amount)
(b) in any other case	Twenty 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.	Two Hundred rupees
ADVOCATE_See Entry as an Advocate (No.30)	
4. AFFIDAVIT –including an affirmation or declaration in the case of persons by law allowed affirming or declaring instead of swearing.	Fifteen rupees
5. Agreement or Memorandum of an agreement.	
(a) If relating to the sale of a bill of exchange	Twenty Five rupees
(b) If relating to the sale of a Govt. security or share in an incorporated Company or other body corporate;	Five rupees for every ten thousand or part thereof of the value of the security or share.
(c) If relating to the sale of immovable property;	Three Hundred rupees
5CC- In the case of Agreement to file followed by or evidence delivery of possession of the immovable property agreed to be sold;	The same duty as leviable under column 2 of entry No. 23 of this Schedule subject to the adjustment of duty chargeable at the time of execution of conveyance made in pursuance of such agreement

(d) If not otherwise provided for.	Fifteen 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.	
When the amount of loan or debt does not exceed Rs. 200	One rupee
When it exceed Rs. 200 but does not exceed Rs. 400	Two rupees.
When it exceeds rupees 400 but does not exceed Rs. 600	Two rupees
When it exceeds Rs. 600 but does not exceed Rs. 800	Two rupees
When it exceeds Rs. 800 but does not exceed Rs.1,000	Three rupees
When it exceeds Rs. 1,000 but does not exceed Rs, 1,200	Four rupees
When it exceeds Rs. 1,200 but does not exceed Rs. 1,600	Five rupees
Whwn it exceeds Rs. 1,600 but does not exceed Rs. 2,500	Seven rupees
When it exceeds Rs. 2,500 but does not	Thirteen rupees

exceed Rs. 5,000	
When it exceeds Rs. 5,000 but does not exceed Rs. 7,500	Nineteen rupees
When it exceeds Rs. 7,500 but does not exceed Rs. 10,000	Twenty five rupees.
When it exceeds Rs. 10,000 but does not exceed Rs. 15,000	Thirty eight rupees
When it exceeds Rs. 15,000 but does not exceed Rs. 20,000	Fifty rupees
When it exceeds Rs. 20,000 but does not exceed Rs. 25,000	Sixty two rupees
When it exceeds Rs. 25,000 but does not exceed Rs. 30,000	Seventy Seven rupees
And for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000	Twenty five rupees
(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.

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 eight rupees

8. APPRAISEMENT OR

VALUATION made other wise than

under an order of the court in the course of suit.

(a) where amount does not exceed Rs. 1,000 The same duty as a Bottomry Bond (No.16) for such amount

(b) in any other case Fifteen rupees

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

9. APPRENTICESHIP DEED, Five rupees
including every writing relating to the service of tuition of any apprentice clerk or servant placed with any master to learn any profession, trade or employment, not being articles of clerkship (No.II)

Exemption:- Instrument of apprenticeship executed by a Magistrate under the Apprentices Act 1850 or by which a person is apprenticed by or at the charge of, any public charity.

10. ARTICLES OF ASSOCIATION OF A COMPANY

(a) when the authorised capital of the company does not exceed one lac. Five Hundred rupees

(b) in other cases. One thousand rupees

Exemption: - Article of any Association not framed for profit and registered

under section 25 of the Companies Act, 1956.

See also memorandum of Association of a Company (No.39)

11. ARTICLES OF CLERKSHIP ASSIGNMENT- See Conveyance (No.23) Transfer (No.62) and Transfer of Lease (No.63) as the case may be. Attorney –See entry as and Attorney (No.30) and Power of Attorney (No, 48) AUTHORITY TO ADOPT) See Adoption Deed (No.3)	Two hundred and fifty 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 Bond (No.15) 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	Two rupees subject to the maximum of one hundred and thirteen rupees.
15. BOND (as defined by section 2(5) not being a Debenture (No.27) and not being otherwise provided for by the Act or by the Court Fee Act, 1870.	

15. BOND:- Ten rupees. ¹

Whose the amount of value secured does not exceed Rs. 500/-

Where it exceeds Rs. 500 and does not exceeds Rs. 1,000 Twenty rupees

And for every Rs. 500 or part thereof in excess of Rs.1,000 Ten rupees

See Administration Bond (No.2)
Bottomry Bond (No.16) Customs Bond (No.26) Indemnity Bond (No.34)
Respondents Bond (No.56) Security Bond (No.57)

Exemption:- Bond when executed by any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital or to any other object of public utility , shall not be less than a specified sum per mensem

16.BOTTOMRY BOND: - that is to say, any instrument whereby the master of a sea-going ship borrows money on a security of the ship to enable him to preserve the ship to prosecute her voyage-

Where the amount or value secured does not exceed Rs. 10 One rupee¹

¹ Substituted by Act 17 of 1994.

Where it exceeds Rs. 10 but does not exceed Rs. 50	One rupee
Where it exceeds Rs. 50 but does not exceed Rs. 100	Two rupees
Where it exceeds Rs. 100 but does not exceed Rs. 200	Three rupees
Where it exceeds Rs. 200 but does not exceeds Rs. 300	Four rupees
Where it exceeds Rs. 300 but does not exceed Rs. 400	Five rupees
Where it exceeds Rs. 400 but does not exceed Rs. 500	Six rupees
Where it exceeds Rs. 500 but does not exceed Rs. 600	Seven rupees
Where it exceeds Rs. 600 but does not exceed Rs. 700	Eight rupees
Where it exceeds Rs. 700 but does not exceed Rs. 800	Nine rupees
Where it exceeds Rs. 800 but does not exceed Rs. 900	Eleven rupees
Where it exceeds Rs. 900 but does not exceed Rs.1,000	Twelve rupees
And for every Rs. 500 or part thereof in excess of Rs. 1,000	Six rupees

<p>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)</p>	<p>Fifteen rupees.</p>
<p>18.CERTIFICATE OF SALE- (in respect of each property put up as 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.</p>	<p>The same duty as other Conveyance (No.23) for a consideration for a amount of the purchase money only.</p>
<p>19.Certificate or other documents 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)</p>	<p>Ten rupees.</p>
<p>20.CHARTER PARTY, that is to say any instrument (except an agreement for the hire of a tug steamer) whereby a vassal or some specified principal part thereof is let for the specified purposes of the charter, whether it includes a penalty clause or not</p>	<p>Fifteen rupees</p>

22. Composition – Deed, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditor, or whereby payment of composition or dividend or their debts is secured to the creditors, or whereby provision is made for the continuance of the debtors business under the supervision of importers or under letters of licence, for the benefit of his creditors.

Thirty rupees.

Where conveyance amount to sale of immovable property	Other conveyance
---	------------------

23. Conveyance as defined by section 2(10) not being a Transfer charged or exempted under No.62 where the value or amount of the consideration for such conveyance as set forth therein does not exceed Rs. 50

Three rupees

Two rupees

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

Six rupees

Three rupees

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

Twelve rupees

Six rupees

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

Eighteen rupees

Nine rupees

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

Twenty Four rupees

Twelve rupees

Where it exceeds Rs. 400 but does not exceeds Rs. 500	Thirty rupees	Fifteen rupees
Where it exceeds Rs. 500 but does not exceeds Rs. 600	Thirty six rupees	Eighteen rupees
Where it exceeds Rs. 600 but does not exceed Rs. 700	Forty two rupees	Twenty one rupees
Where it exceeds Rs. 700 but does not exceed Rs. 800	Forty Eight rupees	Twenty four rupees
Where it exceeds Rs. 800 but does not exceeds Rs. 900	Fifty four rupees	Twenty seven rupees
Where it exceeds Rs, 900 but does not exceed Rs. 1,000	Sixty rupees	Thirty rupees
And for every Rs. 500 or part thereof in excess of Rs. 1,000	Thirty rupees	Fifteen rupees

Exemption:- Assignment of copy right under the Copy Right Act,1957 –section 18-Co-Partnership Deed-See Partnership (No.46).

24. Copy of Extract Certified to be 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

Five rupees

(ii) in any other case not falling within the provision of section A-6

Five rupees

Exemption (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, naming, dedications, marriage, divorces, death 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 exceeds two rupees

Five rupees

(b) in any other case not falling within the provision of section 6-A

Five rupees

Exemption:- Counterpart of any lease granted to a cultivator , when such lease is exempted from duty

26.CUSTOMS-BONDS (A) where the amount does not exceed Rs. 1,000

The same duty as a Bond (No.15) for such an amount.

(b) in any other case	Twenty rupees
28.DELIVERY ORDER IN RESPECT OF GOODS; DEPOSIT OF TITLE DEEDS –See agreement relating to Deposit of Title Deeds, Pawn or pledge (No.6)	Five rupees
Dissolutions of Partnership see Partnership (No.46)	
29. Divorce –Instrument of that is to say any instrument by which any person affects the dissolution of his marriage	Thirty rupees
DOWER. Instrument of See Settlement (No.58) DUPLICATE See Counterpart (No.25)	
30.ENTRY AS AN ADVOCATE VAKIL OR ATTORNEY ON THE ROLL OF THE HIGH COURT	
(Under the Indian Bar Council Act, 1926 or in exercise of powers conferred on such court by Letters-Patent or by the Legal Practitioners Act, 1884)	
(a) in the case of an advocate or vakil;	Seven hundred and fifty rupees
(b) in the case of any Attorney	Seven hundred and fifty rupees
Exemption:- Entry of an advocate, vakil or Attorney on the roll of the High Court when he has previously been enrolled in any other High Court.	

31. EXCHANGE OF PROPERTY

INSTRUMENT-----

The same duty as other conveyance (No.23) as levied by this Act for a consideration equal to the value of the property of greatest value as set forth in such instrument.

Extract –See copy (No.24)

3.2. 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 No.40 , that is with possession.

The same duty as a mortgage deed with possession (No.40) (a) for 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 No.40 (that is, without possessions)

(i) if at the time of execution the instrument of further charge possession of the property is given or agreed to be given under such instrument.

The same duty as a mortgage deed with possession (No.40) (a) for the amount equal to the total amount of the charge including the original mortgage s and any further charge already made less the duty already paid on such original mortgage and further charge

(ii) if possession is not given	The same duty as a Bond (No.15) for the amount of the further charge secured by such instrument.
33. GIFT- Instrument of, not being a settlement (No.58) or Transfer (No.62)	The same duty as a Conveyance (No.23) as levied will by this Act for a consideration equal to the value of the property as set forth in such instrument
HIRING AGREEMENT: or agreement for service-See agreement (No.5)	The same duty as a security Bond (No.57) for the same amount.
INSPECTORSHIP- Deed-See Composition deed (No.22)	
35. LEASE- including an under lease or sub-lease and by agreement to let or sub-let.	
(a) Where by such lease the rent is fixed and no premium is paid or delivered.	
(b) Where the lease purports to be for a term of less than one year	The same duty as a bond (No.15) for the whole amount payable or deliverable under such lease.
(ii) where the lease purports to be for a term of not less than one year but no more than five years.	The same duty as a Bond (No.15) 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 other conveyance (No.23) as levied by this Act 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 10 years, but not exceeding 20 years.	The same duty as other conveyance No.23 as levied by this Act, for the 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 20 years, but not exceeding 30 years.	The same duty as other conveyance (No.23) as levied by this Act, 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 30 years, but not exceeding 100 years.	The same duty as other conveyance (No.23) as levied by this Act, for consideration equal to fourth time the amount or value of the annual rent reserved.

(vii) Where the lease purports to be for a term exceeding 100 years or in perpetuity;	The same duty as other conveyance (No.23) as levied by this Act, for consideration equal in the case of a lease granted solely for agricultural purposes to 1/10 th and in any other case to 1/6 th of the, whole amount of rent which would be paid or delivered in respect of the first fifty years of lease
(viii) Where the lease does not purport to be for any definite term.	The same duty as other conveyance (No.23) as levied by this Act, for a consideration equal to three times the amount of 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 other conveyance (No. 23) as levied by this Act by consideration equal to the amount or value of such fine or premium or advances as set forth in lease.

(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.

The same duty as other conveyance (No.23) as levied by this Act, for consideration equal to the amount or value of such fine or Premium or advance a set forth in the lease in addition to the duty which would have been payable on such lease, if fine or premium or advance had been paid or delivered. Provided that, in any case when an agreement to lease is stamped with the advaloram stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed two rupees

Exemption Lease executed in the case of a cultivator and for the purpose of cultivation (including a lease of trees for the production of food/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. In this exemption a lease for then purpose of cultivation shall included a lease of lands for cultivation together with a homestead or tank.

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 lesser shall be deemed to be part of the rent

36. Letter of allotment of shares

Five rupees

38. Letter of License, 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

Thirty rupees

39.- Memorandum of association of a Company

(a) if accompanied by article of association under section 26,27 and 28 of the companies Act, 1956.

Five Hundred rupees

(b) if not so accompanied. One hundred rupees

Exemption- Memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956.

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) Respondent Bond (No.56) of Security Bond (No.57)

(a) When possession of the property or any part of the property comprised in such deed is given the mortgager or agreed to be given where the amounts secured by such instrument 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 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 Twenty four rupees

Where it exceeds Rs. 600 but does not exceed Rs. 700	Twenty eight rupees
Where it exceeds Rs. 700 but does not exceed Rs. 800	Twenty two rupees
Where it exceeds Rs.800 but does not exceed Rs. 900	Thirty six 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
When possession is not given or agreed to be given as aforesaid.	The same duty as a Bond (No.15) for the amount secured by such deed

Explanation:-

A Mortgager who gives to the mortgagee or power of attorney to collect rents or a lease of the property mortgage or part thereof is deemed to give possession with in 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 purposes where the principal or primary security is duly stamped.

For every sum secured not exceeding Rs. 1000 and	Two rupees.
--	-------------

For every Rs. 1000 or part thereof secured in excess of Rs. 1000.	Two rupees
---	------------

Exemption:-

(i) Instruments, executed by persons taking advances under the Land Improvement Loans Act, 1883 or the Agriculturists Loan Act, 1884, or by their sureties as security or repayment of such advance.

41. 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	One rupees
---	------------

And for every Rs. 200 or part thereof secured in excess of Rs. 200	One rupees
--	------------

(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 nor exceeding Rs. 100	One rupees
---	------------

And for every Rs. 100 or part thereof secured in excess of Rs. 100	One rupees
--	------------

42. Notarial Act, that is to say, any instrument, endorsement note, attestation certificate or entry not being a protest (No.50) 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 See also protest of Billor Note (No.5)	Fifteen rupees
43. NOTE OF MEMORANDUM, sent by a Broker or Agent to his Principal intimating the purchase of sale on account of such principal	
(a) of any goods , exceeding in value twenty rupees;	Five rupees
(b) Of any stock or marketable security exceeding in the value twenty rupees	Five rupees for every Rs, 10,000 or part thereof of the value of the stockkor security
44 NOTE OF PROTEST BY THE MASTER OF SHIP	FIVE RUPEES
45.PARTITION- Instrument of as defined by section 2(15)	The same duty as a Bond (No, 15) for the amount of the value of the separated share or share of the property

N.B. The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other share than 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, fifteen 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 not more than ten 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 in pursuance of such order of award is subsequently executed the duty on such instrument shall not exceed two rupees.

46. Partnership

A-Instrument of
(a) where the capital of partnership does not exceed Rs. 500

Four rupees

(b) In any other case

Twenty three rupees

B- Dissolution of-
Pawn or Pledge-See

Fifteen rupees

Agreement relating to Deposit of Title deeds, Pawn or Pledge (No.6)

48. Power of Attorney (as defined by section 2(21) not being a proxy (No.52)

(a) When executed for the sole purpose of procuring the registration of one more documents in relation to a single transaction or for admitting execution of one or more such document;

One Hundred rupees

(b) When required in suits or proceeding under Presidency Small Cause Courts Act, 1882	One Hundred rupees
(c) When authorising one person or more to act in a single transaction other than the case mentioned ion clause (a)	Three Hundred Rupees
(d) When authorising not more than five persons to act jointly severally in more than one transaction or generally	Three Hundred 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.	Six Hundred rupees
(f) When given in consideration and authorising attorney to sell any immovable property	The same duty as other conveyance (No. 23 as levied by this Act for the amount of consideration)
(ff) When given for consideration and /or for authorising possession of the immovable property	The same duty as is livable under column 2 of entry No.23 of this schedule subject to the adjustment of duty chargeable at the time of execution of conveyance made in pursuance of such agreement

(g) in any other case

Seventy five rupees

N.B: The term
“registration” includes
every operation
incidental to
registration under the
Indian Registration
Act,1908

Explanation:- For the purpose of this
article more persons than one when
belonging to the same firm shall be
deemed to be one person.

Fifteen rupees.

50:- Protest of Bill or note that is to say,
any declaration writing made by Notary
Public or other person lawfully acting as
such attesting the dishonor of a bill of
exchange or promissory Note.

51. PROTEST BY THE MASTER OF
A SHIP

ONE RUPEE

54. RECONVEYANCE OF
MORTGAGED PROPERTY (a) if the
consideration for which the property was
mortgaged does not exceeds Rs.1, 000

The same duty as other
conveyance (No.23) as
levied by this Act, for
the amount of such
consideration as set
forth in the
reconveyance.

(b) in any other case-

(i) if the reconveyance relates to
immovable property situate within
Municipality Cantonment Board or
Notified Area;

Forty five rupees

(ii) in any other cases

Thirty five rupees

55. 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 Bond (No.15) for such a amount or value as set forth in the release.

(b) in any other case.

Twenty rupees

56. 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 post of destination.

The same duty as Bottemry Bond (No.16) for the amount of the loan secured.

REVOCAATION OF ANY TRUST OF SETTLEMENT

See Settlement (No.58)
TRUST (No.64)

57. SECURITY -BOND OR MORTGAGE DEED- executed by way or security for the due execution or an office, of to account for money or other property received by virtue thereof or executed by a surety to secure the due performance of contract or the due discharge of a contract or the discharge of a liability.

- | | |
|---|---|
| (a) When the amount secured does not exceed Rs. 1,000 | The same duty as a Bond (No.15) for the amount secured. |
| (b) In any other case | Twenty rupees. |

Exemptions- Bond or other instrument, when executed.

(a) By any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem

(b) by person taking advances under the Land Improvement Loans Act, 1883, or the Agricultures Loan Act, 1884, or by their sureties, as security for the payment of such advance;

(c) 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.

58. Settlement:

A. Instrument of (including a deed of dower)

The same duty as a Bond (No.15 for a sum equal to the amount or value of the property settled as set forth in such settlement.

Exemption Deed of dower executed on the occasion of marriage between Mohammedans

B. Revocation:

The same duty as Bond (No.15) for a sum equal to the amount or value of the property concerned as set forth instrument of revocation but not exceeding thirty rupees

See also Trust (No.64)

59. SHARE WARRANTS to bearer issued under the Companies Act, 1936

One and a half time the duty payable on a mortgage deed with possession (No.40) (a) or the amount equal to the nominal amount of the share specified in the warrant.

Exemption- Share warrant when issued by a company in pursuance of the Companies Act, 1956 Section 114 to have effect only upon Payment as composition for that duty, to the collection of stamp revenue of -

(a) One and – a half per centum of the whole subscribed capital of the company or

(b) any company which has paid the said duty of composition in full subsequent issues an addition to its subscribed capital one and a half per centum of the additional capital so issues

60- SHIPPING ORDER

Five rupees

61. SURRENDER OF LEASE.

(a) when the duty with which the lease is chargeable does not exceed ten rupees The duty with which such lease is chargeable

(b) in any other case. Fifteen Rupees

Exemption- Surrender of lease when such is exempted from duty

62. TRANSFER-(Whether with or without) consideration.

(a) See Schedule I

(b) of debenture being marketable securities whether the debenture is liable to duty or not except debenture provided for by section 8 One half of the duty payable on a debenture (No.27) for consideration equal to the face amount of the debenture

(c) of any interest secured by a bond, mortgage deed or policy of insurance. One half of the duty with which such bond, mortgage deed or policy of insurance is chargeable subject to a maximum of Five Hundred rupees

(d) of any property under the Administrator General Act, 1913, section 25 Fifty rupees

(e) of any trust property without consideration from one trustee to another trustee, or from a trustee to a beneficiary. Fifty rupees

Exemption- Transfer by endorsement
(a) of a bill of exchange, cheque or
promissory note;

(b) Of a bill 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 see also section 8.

63- TRANSFER OF LEASE-by way of
assignment and not by way of under-
lease.

The same duty as other
conveyance (No.23) as
levied by this Act, for
consideration equal to
the amount of the
consideration for the
transfer.

Exemption- Transfer of any lease
exempt from duty-

64- TRUST-
A- Declaration of- of, or concerning,
any property when made b y any writing
not being a will

The same duty as Bond
(No.15) 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 Bond (No.15) for a sum equal to the amount or value of the property concerned as set forth in the instrument, but not exceeding thirty rupees.

See also settlement (No.58)

Valuation – See Appraisement (No.8)

See Entry as Vabil (No.30)

65- 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 whaff, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be

Five rupees.

APPENDIX-III

EXEMPTIONS AND REMISSION OF STAMP DUTY

Subject to the exemptions contained in schedule I-A of Stamp Act and reductions and remission allowed by the Government of India, Finance Department (Central Revenue), vide notification Stamp No.6 dated 12th September, 1931, the Punjab Govt. by virtue of power vested under section 9 of Stamp Act have remitted the Stamp duty chargeable on the following instruments: -

¹(a) Any instrument executed by, or on behalf of, or in favour of the Government in cases where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument.

²(b) Instrument executed by any officer or member of cooperative society and relating to the business thereof registered under the Cooperative Societies Act, 1912/1961 except industrial cooperative societies, dairy farming societies and Urban House Building Cooperative Societies where all member of such society are not scheduled caste for which remission was withdrawn in the year 1962.

(c) in respect of contracts of apprenticeship executed by the apprentices under section 4 of the Apprentices Act, 1961.

³(d) in respect of cases mentioned in clause (f) and (h) of exemption given under Registration fee of this chapter.

⁴(e) The whole stamp duty livable on mortgage without possession executed by the Industrial concerns in favour of the Punjab Financial Corporation and other rehabilitation benefits given to them by the Punjab Government.

¹ Punjab Govt. Notification No. CA-II/99-59/79/7266, dated 3.5.1979

² Punjab Govt. Notification No. CA/II/9959-79/14486, dated 11.9.1979

³ Punjab Govt. Revenue Department notification No. CA II/99-S-9/76/24028 dated 1.12.1976.

⁴ Punjab Govt. Notification No. CA II/99-S-9/8467 dated 27.5.1979.

1. ¹[Authority: Proviso (1) to section 3 of Indian Stamps Act]
2. ²[Authority: Punjab Govt. Notification No. ST-IV-61/314, dated 9.2.62]
3. ³[Authority: Punjab Govt. Gazette, dated 13.1.61 PT-IR.90]
4. ⁴[Authority; Punjab Govt. Notification No.3070-ST-11-73/8241, dated 7.7.1973].

(f) On any deed of mortgage without possession by the Punjab State Electivity Board in favour of the Life Insurance Corporation of India or any other Commercial or banking institution for securing loan to meet the expenditure for any developmental scheme relating to rural electrification including transmission and energisation of tubewells.

(g) On the deed of mortgage without possession executed by the Punjab Scheduled Castes Land Development and Finance Corporation Punjab Agro-Industries Corporation and Punjab Warehousing Corporation, Punjab Land Development and Seed Corporation, Punjab Dairy Development Corporation, Punjab Poultry Corporation, or Punjab State Co-operative Supply and Marketing Federation for securing loan from any commercial or banking institution to implement any scheme falling within the purview of the aims and objects of the concerned corporation.

(h) On any instrument executed by a member of the scheduled castes in the State for securing loan not exceeding thirty five thousand rupees from the Punjab Scheduled Castes Land Development and Finance Corporation to meet expenditure for any of the following purposes namely-

Agricultural Development, Marketing Processing, Supply and Storage of Agricultural produce, Small Scale industry, Building construction Transport, Piggery, Poultry or any other allied purposes.

Note: - The above exemption has been allowed for all purposes w.e.f. 1.8.1976 in Punjab Govt. Notification No. 36-4-s-11-75/23202-03, dated 1.8.1975

I(a) On any instrument executed by any person for securing Loan from a Bank (Nationlised Bank, Co-operative Bank or private Bank) Co-operative Society or Banking institution to meet the expenditure for any of the agricultural purposes or purposes allied to it (including machinery and building which is not used for Commercial purpose) namely

1. Purchase of tractor with accessories
2. Tractor trolley
3. Thrasher
4. Harvesting Combine/Combine
5. Installation of tubewell based on diesel engine
6. Boring and electrification of tube well
7. Agricultural implements
8. Spray equipments
9. Sprinkler, irrigation for agricultural purposes.
10. Purchase of pumping set;
11. Drip Irrigation
12. Purchase of inputs (crop Loans, like fertilizer, insecticides, pesticides, medicines and seeds)
13. Cane crusher
14. Gobar Gas plants
15. Animal husbandry
16. Dairy
17. Piggery
18. Poultry
19. Fisheries

20. Sheep Rearing
21. Goat Rearing
22. Rabbit Rearing etc
23. Calf rearing
24. Bee keeping
25. Laying of under ground pipes
26. Lining of water courses
27. Leveling and reclamations of land.
28. Sand scraping
29. Development of Horticulture.
30. Floriculture
31. Grape Cultivation.
32. Mushrooms.
33. Forestry
34. Bull cart/camel cart; and
35. Construction of Cattle sheds

(k) Stamp duty chargeable on the mortgage deeds without possession executed by the Landless worker (w.e.f. 1.12.76) for securing loan from any scheduled bank as defined in the Reserve Bank of India Act, 1934 for the construction of their houses on the sites allotted to them by the Govt. of the State of Punjab.

(l) The stamp duty chargeable on the bonds and agreement executed by the Indian Nationals repatriated from Uganda and resettled in Punjab.

APPENDIX –IV

TABLE OF REGISTRATION FEES (PARAGRAPHS 9.2)

(Section 78 and 79 of the Act)

(As prescribed in Punjab Government Revenue and Rehabilitation (Registration Department, notification No. S.O.25/CA-16/1988-5578-79/80/6056, dated 25th April 1980)

Article:- for the Registration of Documents.

- | | | |
|-----|---|---|
| (i) | In Book I, the register of non- testamentary documents relating to movable property | |
| (a) | for all optionally register able documents except leases | Rs. 50 |
| (b) | for all compulsory registrable documents other than leases of immovable property | 1% of the value of the documents, subject to a minimum Rs. 50 of and maximum of Rs. 10,000 |
| | If the value of consideration be only partly expressed (in addition to the adovalorem fee as above on the value of consideration money expressed) | Rs. 100/- |
| | If the value or consideration be not at all expressed fixed fee | |
| (c) | for lease of immovable property and surrender of leases. | At the rate given in clause (b) of the amount of rent of which stamp duty has been assessed under article 35 of schedule 1-A to the |

Indian Stamp Act 1899
and if the lease be
exempt from duty four
rupees.

Note: - (I) such fee in the case of duplicate, if presented with the original shall be two rupees only. Duplicate, if not presented along with the originals shall be treated like the original

Note:- (2) The registration fee to be paid on partition deeds shall be calculated on the value of the share or shares on which stamp duty has been assessed under Article 45 of Schedule I-A to the Indian Stamp Act, 1899.

(2) In Book No.3 register of wills and authorities to adopt

(i) Authorities to adopt 100 Rupees

(ii) For the registration of wills 200 Rupees

(a) When the valuation of the property bequeathed does not exceed Rs. 1,000

(b) When the valuation exceeds Rs. 1,000

When the value of the property be quashed is not exempted.

(3) In Book No.4 miscellaneous register for documents under clauses (d) and (f) of section 18.

All non testamentary instruments relating to Book IV including sale certificate presented for registration in original:-

(i) for the registration of a special power of attorney Rs. 25.00

- | | |
|--|--------------|
| (ii) for the registration of a general power of attorney | Rs. 50.00 |
| (iii) for the registration of an adoption deed | Rs. 100.00` |
| (iv) for the registration of any other document which cannot be brought under the ad valorem scale prescribed by the proceeding clauses of this table i.e. which is incapable of valuation | Rs. 50.00 |
| (v) for the registration of Trust Deed | Fifty rupees |

Article II- For inspection or searches under Section 57:

General search for inspection of any number of entries or documents to one and the same property or executed by or in favour of one and the individual

- | | |
|---|-----------|
| (a) for the first year in the books of which search is made | Rs. 2.00 |
| (b) for every other year in the books of which is continued | Rs. 1.00 |
| (c) Maximum | Rs. 50.00 |

Provided that no search fees shall be charged in respect of a document of which a copy is applied for when the names of claiming and executing parties, the natures of the documents and the date of registration are shown in the application for the copy.

Note:- The date of registration of documents is the date on which it is copied out in the relevant book and endorsement under section 60 of the Registration Act, 1908, is recorded on it.

Explanation I- If a search made at the request of Civil Court for the purpose of ascertaining whether a specified property is encumbered or not the fee be levied in each case shall be at the rates prescribed above.

Explanation-II If a search is made at the request of Director of Industries Punjab or the Manager, Punjab Financial Corporation in respect of persons applying for loans under the Punjab State Aid to Industries Act, 1935, or the State Financial Corporation Act, 1951 as the case may be, for the purpose of ascertaining whether a specified property is encumbered or not the fee to be levied in each case, shall be at the rate prescribed in this clause and a certificate under the signature of the Registrar on sub Registrar shall be granted to show the result of research thus made.

Explanation III- If a search is made at the request of any of the following authorities in respect of persons applying for loans under the Punjab Cooperative Societies Act, 1956 (Punjab Act. No. 25 of 1961), or any other law on the subject for the time being in force for the purpose of ascertaining whether a specified property is encumbered or not, the fee to be levied in each case shall be at the rate prescribed in this clause; and a certificate under the signature of Registrar or Sub- Registrar, as the case may be, shall be, granted to show the result of search thus made: -

- (1) The Manager, the Punjab State Cooperative Land Mortgage Bank Limited
- (2) The Branch Manager, the Punjab State Cooperative Land Mortgage Bank Limited
- (3) The Managers of the Central Cooperative Banks
- (4) The Managers, the Primary Cooperative Lands Mortgage Banks;
- (5) The Land Valuation Officer of the Punjab State Cooperative Land Mortgage Bank

(6) Article-III For making or granting of copies of reasons , entries:-

(a) When the number of words does not exceed Rs. 600 Rs.1.50

For every 300 words or part thereof in excess of Rs.600 Rs. 0.75

(b) if the applicant requires copy to be furnished on the day of application or in preference to other application an urgent fee of two rupees shall be levied over and above the fee prescribed in clause (a)

Note:- (a) when registration is refused neither registration fee nor copy fee is to be levied.

Copies of reasons granted before registration are those which in case of refused registration are given on the application made by any person executing clearing under the documents as provided in section 76 of the Act.

Note:- (b) When application for a copy under section 57 necessitates search the fee specified under Articles II is to be levied in addition to that chargeable under Article.-III

Note:- (c) Government Officers who want to search the register or take copies of entries in registers for bona fide purposes shall be exempted from the payment of the fees under Articles II and III on a certificate being issued by the Registrar of the District that information is required solely in the interest of Government.

Note:- (d)- The fees for copying maps and plans of estates or houses, etc. such are filed in additional book I, shall be determined by the registering officers.

Note:- (e) No additional charges should be levied in respect of the copying of endorsements into the registration books made in accordance with section 52, 58 or 60 of the Act.

EXTRA OR ADDITIONAL FEES

Article IV- For discretionary registration under section 30:-

- (1) By the Registrar of the District under sub-section (1) Rs.10.00
- (2) By the Registrar whose jurisdiction is extended to the whole of India Rs. 10.00

Note: The additional fee under this article is not payable on the registration of wills and authorities to adopt, Nor is to be levied in cases where the sub Registrar, owing to his being peculiarly interested in the transaction or to his being unacquainted with the language, in which deed is written or for any other sufficient reasons is unable to register himself.

Article:- V :-For the issued of commission and for attending at private/residence

(1) When a satisfactory certificate is produced as to sickness or infirmity **Rs.14.00**

When the person to be examined is in Jail Rs.7.00

(2) **In all other cases Rs.14.00**

Note:- In addition to the above fee travelling allowance at the following rates to be levied for the actual distance travelled over, provided that the place visited is more than one mile from the registration office.

Note:- In addition to the above fee, the person on whose behalf the journey referred to in paragraph 19 of the Registration Manual are performed, shall pay Government such additional sum as may be necessary to cover the cost of travelling allowance of registering office or person appointed to execute a commission at the following rates:-

(a) In the case of whole-time Government officials at the rates prescribed in the Punjab Civil Services Rules, Vol-III, Traveling Allowances Rules.

(b) In the case of departmental and Honorary Sub-Registrars at the rates prescribed for Grade IV officers in the said Traveling Allowance Rules provided that halting allowance, if admissible shall be limited to three rupees has diem for other Sub-Registrar of Amritsar and two rupees per diem for other Sub-Registrar.

(c) In the case of persons appointed to execute a commission under section 33 of the section 38 of Registration Act, the same rates as are prescribed in Clause (b) above for the Departmental Honorary Sub-Registrar other than those of Amritsar.

Article VI For filing translation Rs.2.00

Article VII For deposit, withdrawals and opening of sealed wills;

1. When deposited in sealed cover under section 42 Rs.10.00
2. When withdrawn under section 44. Rs.10.00
3. When opened under section 45 Rs.10.00

Note:- No fee beyond the copying fee under Articles III shall be levied for copying into Book No.3 wills opened under section 45.

Articles: VIII- For the authentication of a power attorney under Section 33-

(a) If such power is general Rs.5.00

(b) If special Rs.2.50

Articles-IX- When an application under section 36 is made to issue and to serve a summon, process fee and remuneration of the person summoned, at the rates prescribed for the Civil Courts of the State are to be levied from the person at whose instance or on whose behalf the application is made.

Provided that when the person so summoned, is the person who has executed the document no remuneration will be allowed to him.

Article X- For the safe custody of documents remaining unclaimed after registration or after registration is refused.

When application for return of registered documents or of a document the registration of which has been refused is made more than one month from the date of such registration or refusal and for delay in applying for the return of such document beyond one month for each fortnight or fraction thereof.

Provided that the maximum fee leviable under this article in the case of single document shall not exceed ten rupees.

Note (1)- A registrar is empowered in his discretion to remit, in whole or in part fee leviable under to this article by himself or by Registration Officers subordinate to him in cases in which it appears to him that levy of such fee would lead to injustice or hardship.

Note (2)- It must be understood that no custody fee is leviable when application for the return of a document is made within one month of the date of registration. Thus, if the document be registered on the 1st April, and if the application be made after 30th April, fees are leviable as follows:-

If application be made on or after the 1st May and on or before 14th May. Rs.0.75

If application be made on or after the 15th May and on or before 28th May. Rs.1.50

If application be made on or after the 29th May and on or before 11th June. Rs.2.25

If application be made on or after the 12th June and on or before 25th June. Rs.3.00

If application be made between 26th June and 9th July and so on, an additional fee at the rate of 75 paise for each fortnight delay in making application for return up to a maximum of ten rupees

APPENDIX-V

EXEMPTION AND REMISSIONS OF REGISTRATION FEE

(PARAGRAPH 9.3.)

No registration fee is payable on the following instruments: -

For the registration of security bonds if any furnished by District Attorney and Assistant District Attorneys:

Under the Government of India, Home Department Notification No.376 dated the 24th April 1914, all fees payable: -

- (a) by or on behalf of Cooperative Society for the time being registered under the Punjab Cooperative Societies Act, 1961(Punjab Act. No. 25 of 1961); and
- (b) in respect of any instrument executed by any officers or member of such a society and relating to the business thereof, are remitted.

A document relating to a gift of Bhudan Land:

Mortgage deed executed by a borrower for securing the repayment of loan advanced to him under the Village Housing Project Scheme; document executed in favour of or on behalf of Government, where registration fee is payable by Government.

A document executed by Indian Nationals repatriated from Burma or Uganda and re-settled in Punjab in connection with business loans granted and other rehabilitation assistance given to them by the Punjab Government.

The mortgage deeds without position executed by the landless workers for securing the repayment of loans from any Schedule Banks as defined in Reserve Bank of India Act, 1934, for the construction of their houses on the sites allotted to him by the Govt. of State of Punjab.

No registration fee shall be chargeable of any instrument executed by any person for securing loan from a Bank (Nationalised Bank, Co-operative Bank or private Bank Co-operative Society or Banking institution to meet the expenditure for any of the agricultural purposes or purposes allied to it (including machinery and building which is not used for Commercial purpose) namely.

1. Purchase of tractor with accessories
2. Tractor trolley
3. Thrasher
4. Harvesting Combine/Combine
5. Installation of tubewell based on diesel engine
6. Boring and electrification of tube well
7. Agricultural implements
8. Spray equipments
9. Sprinkler, irrigation for agricultural purposes.
10. Purchase of pumping set;
11. Drip Irrigation
12. Purchase of inputs (crop Loans, like fertilizer, insecticides, pesticides, medicines and seeds)
13. Cane crusher
14. Goober Gas plants
15. Animal husbandry
16. Dairy
17. Piggery
18. Poultry
19. Fisheries
20. Sheep Rearing
21. Goat Rearing
22. Rabbit Rearing etc

23. Calf rearing
24. Bee keeping
25. Laying of under ground pipes
26. Lining of water courses
27. Leveling and reclamations of land
28. Floriculture
29. Grapes cultivation
30. Development of horticulture
31. Sand scraping
32. Mushrooms.
33. Forestry.
34. Bull cart/Camel, Cart; and
35. Construction of Cattle sheds.

(i) On any deed of mortgage without possession executed by a member of the Scheduled Castes for securing the repayment of loan not exceeding thirty five thousand rupees from the Punjab Scheduled Castes Land Development and Finance Corporation, or

(i) On any deed of mortgage without possession executed by a member of the Backward Classes or economically weaker section of the Society with annual income of less than three thousand and six hundred rupees, for securing the repayment of loan not exceeding thirty five thousand rupees from the Punjab Backward Classes Land Development and Finance Corporation.

A mortgage deed executed by an officer of Government Civil or Military employees for securing the repayment of an advance received by him from the Government for the purpose of constructing or purchasing a dwelling house for his own

APPENDIX - VI

LIST OF IMPORTANT JUDICIAL DECISIONS

By whom payable:

(i) The parties to partition deed are liable to pay stamp duty in proportion to their respective shares, in the whole property partitioned unless there is an agreement from which the duty and penalty are due. The Collector can, there fore, proceed under section 48 only against each of the parties in respect of the proportionate amount of the duty due from him.

Lessor not liable to pay

(ii) When the Revenue authorities had collected stamp duty and penalty on a lease from lessor, the order was set as on a writ petition and duty and penalty directed to be refunded. Thus the lessor was not liable to pay duty.

(iii) It is the duty of the purchaser to bear the expenses of proper stamps for a certificate of sale, which the court has to issue to him.

(iv) **Conveyance_** Conveyance (article 23 of schedule I-A) Documents perporting to transfer moveable property in the shape of book debts and promissory notes for a consideration partly in cash and partly in the shape of covenants entered into by the transferee is a conveyance chargeable under Articles 23.

(i) The Board of Revenue V. Applanarsumhule (1957) Andh. L.T.I.(1957) AIR 1956-M.454.

(ii) Senathi N.V. Vasudeva I yer V. Board of Revenue (1967) 2 M.L. J. 507 From the discussion in the Judgment, it appears that the document was not a for mal lease signed and executed both by the lessor & the lessee as required by the Transfer of Property Act but was merely a rent deed signed by the lessee. If the writ petitioner had executed the document as lessor, then according to the decision in

Subramaniam Chattiar V. Revenue Divisional Officer cited in 2 M.I. 126 (1956) the levy of duty and penalty would have been justified.

(iii) Collector Ahmednagar, V. Rambhan, 22 Bom.L.R. 1084: A.I.R. 1930 Bom. 392 (F.B.).

(iv) A.I.R. 1951 Mad 209

Settlement or Trust Deed:

‘V’ where there is a transfer of property to certain trustees who are to manage it on behalf of the owner during his life time and in the event of his death to make certain arrangement and certain directions as to disposal of the income are also given and a right of revocation is also reserved the owner, the document is not a settlement.

“Wakf” created by Mussalmans should be treated as a settlement. A document, which purports to be wakf alalaw/adwal Khandon, is a deed of settlement within section 2.24.

‘R’ constructed a Dharamshalla for pilgrims and certain restrictions as to its use and also made provisions for the maintenance of the building. The U.P. Revenue Board held that as document was non testamentary disposition of property made for a charitable purpose and as such disposition had not been made before document was chargeable as a settlement. A person transferred certain properties to the Board of Trustees and recorded that he would not be able to look after the trust personally. The U.P. Revenue Board held it to be a transfer of property for religious and charitable purpose and as such a settlement.

A deed styled as a deed of release recorded that executed had already created a trust of his properties for charitable purposes and by virtue of this deed relinquished all the claims to those properties. The U.P. Revenue Board held that the document was a deed of settlement as recording the terms of the previous disposition. An instrument prepared for declaring trusts of certain funds for establishing a charitable institution, one of the sources the

trustee got money from being public contribution institution, was held to be a settlement within section 2(24) as records this portion of the funds, there being no previous disposition in writing about this part of the funds.

The Calcutta High Court held in one case that a document styled as settlement deed by which all the executant's properties were given to certain deities could not be regarded as a Settlement or deed of trust but only a deed of gift, Mitter J, observed as follows:-

The word "Settlement" as it is generally understood refers to a disposition of successive interest in immovable property and is generally couched in the form of a trust and it is such a settlement which in the nature of disposition of immovable and immovable property either in consideration of marriage or for one or more of the objects specified namely, religion, charity or provision for family dependants or others that is contemplated by clause 24 of section 2. Underlying the idea of settlement, there is the notion or conception of trust. It is difficult to say that when a gift is made to a deity, the deity is to be regarded as a trustee. This is also the view taken by a full bench of the Nagpur High Court. But this view is dissented from in a latter Calcutta case where it is held that a similar document by which the executant's property was given to certain deities is a settlement deed for the purpose of the Stamp Act notwithstanding that there is no trust and no disposition of successive interest in the property. It is, therefore, remarked that the express meaning given to the word "settlement" in the Act cannot be controlled by reference to, the meaning given to the word by the Specific Relief Act.

Refer cases cited from Sr. No. 3 to 13 on page 116-of the Indian Stamp Act. Fourth Edition by K. Krishnamurthy.

