

ORISSA ORDINANCE No. 11 OF 1982

THE INDIAN STAMP (ORISSA AMENDMENT)
ORDINANCE, 1982

*[Promulgated by the Governor on the 31st December, 1982 Published
in an extra ordinary issue of the Orissa Gazette, dated the 31st
December 1982]*

AN

ORDINANCE

TO AMEND THE INDIAN STAMP ACT, 1899 IN ITS APPLICATION TO THE STATE OF
ORISSA

WHEREAS the legislature of the State of Orissa is not in session;

AND WHEREAS the Governor of Orissa is satisfied that circumstances exist
which render it necessary for him to take immediate action to amend the Indian Stamp
Act, 1899 in its application to the State of Orissa;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of
Article 213 of the Constitution of India, the Governor of Orissa is pleased to make
and promulgate the following Ordinance in the Thirty-third Year of the Republic of
India :—

short title
and com-
mencement.

1. (1) This Ordinance may be called the Indian Stamp (Orissa Amendment)
Ordinance, 1982.

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

Substitution
of
Schedule I-A.

2. For Schedule I-A of the Indian Stamp Act, 1899, the following schedule shall 2 of 1899
be substituted, namely :—

SCHEDULE I-A

STAMP DUTY ON CERTAIN INSTRUMENTS UNDER THE INDIAN STAMP
(ORISSA AMENDMENT) ACT, 1982

(See section 3)

NOTE—The articles in Schedule I-A are numbered so as to correspond with similar articles
in Schedule I.

Description of Instrument

Proper Stamp-duty

(1)

(2)

2. ADMINISTRATION BOND, including a bond given under sections 291, 375 and 376 of the Indian Succession Act, 1925 or section 6 of the Government Savings Banks Act, 1873. The same duty as a BOND (No. 15) for the same amount.

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. Rupees thirty-seven and fifty paise

4. **AFFIDAVIT**, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing. Rupees five

Exemptions

Affidavit or declaration in writing when made —

46 of 1950
45 of 1930

- (a) as a condition of enrolment under the Army Act, 1950 or the Air Force Act, 1950;
- (b) for the immediate purpose of being filed or used in any Court or before the Officer of any Court ;
- (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—

- (a) if relating to the sale of a Bill of Exchange; Fifty paise
- (b) if relating to the sale of a Government security or share in an incorporated company or other body corporate; Subject to a maximum of rupees thirty-seven and fifty paise, thirty-five paise for every ten thousand or part thereof of the value of the security or share.
- (c) if not otherwise provided for One rupee and ninety paise

Exemptions

Agreement or memorandum of agreement—

- (a) for or relating to the sale of goods or merchandise exclusively, not being a Note or Memorandum chargeable under No. 43;
- (b) Made in the form of tenders to the Central Government for, or relating to, any loan.

AGREEMENT TO LEASE—See LEASE (No. 35)

6. **AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE**, that is to say, any instrument evidencing an agreement relating to—

(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or

(2) the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the 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.

Description of Instrument

Proper Stamp-duty

(1)

(2)

(1)	Proper Stamp-duty		
	If drawn singly	If drawn in set of two, for each part of the set	If drawn in set of three, for each part of the set
(1)	(2)	(3)	(4)
	Rs. P.	Rs. P.	Rs. P.
When the amount of the loan or debt does not exceed Rs. 100;	0·40	0·25	0·25
When the amount of the loan or debt exceeds Rs. 100 but does not exceed Rs. 200;	0·70	0·40	0·25
When it exceeds Rs. 200 but does not exceed Rs. 400;	1·25	0·70	0·45
When it exceeds Rs. 400 but does not exceed Rs. 600;	1·75	0·90	0·70
When it exceeds Rs. 600 but does not exceed Rs. 800;	2·25	1·25	0·80
When it exceeds Rs. 800 but does not exceed Rs. 1,000;	3·75	1·90	1·25
When it exceeds Rs. 1,000 but does not exceed Rs. 1,200;	4·10	2·20	1·60
When it exceeds Rs. 1,200 but does not exceed Rs. 1,600;	5·35	2·85	1·90
When it exceeds Rs. 1,600 but does not exceed Rs. 2,500;	8·15	4·10	2·85
When it exceeds Rs. 2,500 but does not exceed Rs. 5,000;	16·25	8·15	5·65
When it exceeds Rs. 5,000 but does not exceed Rs. 7,500;	25·00	12·50	8·75
When it exceeds Rs. 7,500 but does not exceed Rs. 10,000;	37·50	18·75	12·50
When it exceeds Rs. 10,000 but does not exceed Rs. 15,000;	50·00	25·00	17·50
When it exceeds Rs. 15,000 but does not exceed Rs. 20,000;	68·75	37·50	23·75
When it exceeds Rs. 20,000 but does not exceed Rs. 25,000;	81·25	43·75	27·50
When it exceeds Rs. 25,000 but does not exceed Rs. 30,000;	100·00	50·00	37·50
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000.	37·50	18·75	12·50

(b) if such loan or debt is repayable not more than three months from the date of such instrument. Half the duty payable on a loan or debt under clause (a) for the amount secured.

Exemption

Instrument of pawn or pledge of goods if unattested

7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, moveable or immovable, where made by any writing not being a Will.

Sixty-two rupees and fifty paise

8. APPRAISEMENT OR VALUATION, made otherwise than under an order of the Court in the course of a suit—

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

The same duty as a BOTTOMRY BOND (No. 16) for such amount.

(b) in any other case

.. Eighteen rupees and seventy-five paise

Description of Instrument

Proper Stamp-duty

(1)

(2)

Exemptions

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

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

9. APPRENTICESHIP-DEED, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, not being ARTICLES OF CLERKSHIP. Eighteen rupees and seventy-five paise.

Exemption

Instruments 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.

19 of 1850

10. ARTICLES OF ASSOCIATION OF A COMPANY. One hundred and eighteen rupees and seventy-five paise.

Exemption

Articles of any Association not formed for profit and registered under section 25 of the Companies Act, 1956.

1 of 1956

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

§ § * *

ASSIGNMENT—See CONVEYANCE (No. 23), TRANSFER (No. 62), and TRANSFER OF LEASE (No. 63), as the case may be.

ATTORNEY—See POWER OF ATTORNEY No. 48).

AUTHORITY TO ADOPT—See ADOPTION-DEED (No. 3).

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

(a) where the amount or value of the property to which the award relates, as set forth in such award does not exceed Rs. 1,000. The same duty as a BOTTOMRY BOND (No. 16) or such amount.

(b) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000. Twenty-three rupees and seventy-five paise

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

Description of Instrument	Proper Stamp-duty
(1)	(2)
15. BOND, as defined by section 2 (5) not being a DEBENTURE and not being otherwise provided for by this Act, or by the Court-fees Act, 1870—	
Where the amount or value secured does not exceed Rs. 10;	Thirty-five paise
Where it exceeds Rs. 10 and does not exceed Rs. 50;	Forty-five paise
Where it exceeds Rs. 50 and does not exceed Rs. 100;	One rupee
Where it exceeds Rs. 100 and does not exceed Rs. 200;	Two rupees and fifty paise
Where it exceeds Rs. 200 and does not exceed Rs. 300;	Three rupees and seventy-five paise
Where it exceeds Rs. 300 and does not exceed Rs. 400;	Four rupees and seventy-five paise
Where it exceeds Rs. 400 and does not exceed Rs. 500;	Six rupees
Where it exceeds Rs. 500 and does not exceed Rs. 600;	Eight rupees and fifty paise
Where it exceeds Rs. 600 and does not exceed Rs. 700;	Ten rupees
Where it exceeds Rs. 700 and does not exceed Rs. 800;	Twelve rupees
Where it exceeds Rs. 800 and does not exceed Rs. 900;	Sixteen rupees and twenty-five paise
Where it exceeds Rs. 900 and does not exceed Rs. 1,000;	Eighteen rupees and seventy-five paise
and for every Rs. 500 or part thereof in excess of Rs. 1,000;	Nine rupees and forty paise

(See (No. 2), ADMINISTRATION BOND

(No. 16), BOTTOMRY BOND

(No. 26), CUSTOMS BOND

(No. 34), INDEMNITY BOND

(No. 56), RESPONDENTIA BOND

(No. 57), SECURITY BOND

Exemptions

Bond, when executed by—

(a) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act;

(b) 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.

7 of 1870

Bengal Act
3 of 1876.

Description of Instrument	Proper Stamp-duty
(1)	(2)
16. BOTTOMRY BOND , that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage—	
Where the amount or value secured does not exceed Rs. 10;	Forty paise
Where it exceeds Rs. 10 and does not exceed Rs. 50;	Eighty paise
Where it exceeds Rs. 50 and does not exceed Rs. 100;	One rupee and fifty paise
Where it exceeds Rs. 100 and does not exceed Rs. 200;	Three rupees
Where it exceeds Rs. 200 and does not exceed Rs. 300;	Four rupees and twenty-five paise
Where it exceeds Rs. 300 and does not exceed Rs. 400;	Six rupees
Where it exceeds Rs. 400 and does not exceed Rs. 500;	Seven rupees and fifty paise
Where it exceeds Rs. 500 and does not exceed Rs. 600;	Eight rupees and fifty paise
Where it exceeds Rs. 600 and does not exceed Rs. 700;	Ten rupees
Where it exceeds Rs. 700 and does not exceed Rs. 800;	Twelve rupees
Where it exceeds Rs. 800 and does not exceed Rs. 900;	Sixteen rupees and twenty-five paise
Where it exceeds Rs. 900 and does not exceed Rs. 1,000;	Eighteen rupees and seventy-five paise
and for every Rs. 500 or part thereof in excess of Rs. 1,000;	Nine rupees and forty paise
17. CANCELLATION —Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.	Eighteen rupees and seventy-five paise
See also RELEASE (No. 55), REVOCATION OF SETTLEMENT (No. 58-B), SURRENDER OF LEASE (No. 61), REVOCATION OF TRUST (No. 64-B).	
18. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold), granted to the purchaser of any property sold by public auction by a Civil or Revenue Court or Collector or the Revenue Officer—	
(a) where the purchase money does not exceed Rs. 10;	Forty paise
(b) where the purchase money exceeds Rs. 10 but does not exceed Rs. 25;	Eighty paise
(c) in any other case	The same duty as a conveyance (No. 23) for a consideration equal to the amount of the purchase money only.
20. CHARTER PARTY —That is to say, any instrument, (except an agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer whether it includes a penalty clause or not.	Five rupees

Description of Instrument

Proper Stamp-duty

(1)

(2)

22. COMPOSITION DEED—that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtors business under the supervision of inspectors or under letters of licence, for the benefit of his creditors. Thirty-seven rupees and fifty paise

23. CONVEYANCE—As defined by section 2 (10) not being a transfer charged or exempted under No. 62—

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

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

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

Where it exceeds Rs. 200 but does not exceed Rs. 300; Eight rupees and fifty paise

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

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

Where it exceeds Rs. 500 but does not exceed Rs. 600; Seventeen rupees

Where it exceeds Rs. 600 but does not exceed Rs. 700; Twenty rupees

Where it exceeds Rs. 700 but does not exceed Rs. 800; Twenty-three rupees

Where it exceeds Rs. 800 but does not exceed Rs. 1,000; Thirty-seven rupees and fifty paise

and for every Rs. 500 or part thereof in excess of Rs. 1,000. Eighteen rupees and seventy-five paise

Exemptions

Assignment of copyright under the Copyright Act, 1957, section 18.

14 of 7519

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

24. COPY OR EXTRACT—Certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court fees—

(i) if the original was not chargeable with duty, or if the duty, with which it was chargeable does not exceed one rupee; One rupee and ninety paise

(ii) in any other case

Three rupees and seventy-five paise

Description of Instrument	Proper Stamp-duty
(1)	(2)
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, namings, dedications, marriages, divorces, deaths or burials.	
25. COUNTERPART OR DUPLICATE—of any instrument, chargeable with duty and in respect of which the proper duty has been paid—	
(a) if the duty with which the original instrument is chargeable does not exceed one rupee and fifty paise;	The same duty as is payable on the original.
(b) in any other case	Three rupees and seventy-five paise
Exemption	
Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.	
26. CUSTOMS BOND—	
(a) Where the amount does not exceed Rs. 1,000;	The same duty as a BOTTOMRY BOND (No. 16) for such amount.
(b) In any other case	Twenty-three rupees and seventy-five paise.
* DECLARATION OF ANY TRUST—See TRUST (No. 64), *	
* DEPOSIT OF TITLE-DEEDS—See AGREEMENT relating to DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE (No. 6). *	
DISSOLUTION OF PARTNERSHIP—See PARTNERSHIP (No. 46).	
29. DIVORCE—instrument of, that is to say, instrument by which any person effects the dissolution of his marriage.	Five rupees
DOWER—Instrument of—See—SETTLEMENT (No. 58).	
DUPLICATE—See—COUNTERPART (No. 25)	
* 31. EXCHANGE OF PROPERTY—instrument of— *	* The same duty as a CONVEYANCE (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument. *
EXTRACT—See—Copy (No. 24)	
32. FURTHER CHARGE—Instrument of that is to say, any instrument imposing a further charge on mortgaged property—	
(a) When the original mortgage is one of the description referred to in clause (a) Article No. 40 (that is, with possession);	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.

Description of Instrument	Proper Stamp-duty
(1)	(2)
(b) When such mortgage is one of the descriptions referred to in clause (b) of Article No. 40 (that is, without possession)—	
(i) If at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument;	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.
(ii) If the possession is not so given	The same duty as a BOTTOMRY BOND (No. 16) for the amount of the further charge secured by such instrument.
33. GIFT—Instrument of, not being a SETTLEMENT (No. 58) or WILL or TRANSFER (No. 62).	The same duty as a CONVEYANCE (No. 23) 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).	
34. INDEMNITY BOND	
INSPECTORSHIP DEED—See COMPOSITION DEED (No. 22).	
35. LEASE, including an under-lease or sub-lease and any agreement to let or sub-let—	
(a) Where by such lease the rent is fixed and no premium is paid or delivered—	
(i) Where the lease purports to be for a term of less than one year;	The same duty as a BOTTOMRY BOND (No. 16) for the whole amount payable or deliverable under such lease.
(ii) Where the lease purports to be for term of not less than one year, but not more than five years;	The same duty as a BOTTOMRY BOND (No. 16) for the amount or value of the average annual rent reserved.
(iii) Where the lease purports to be for a term exceeding five years, but not exceeding ten years;	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.
(iv) Where the lease purports to be for a term exceeding ten years, but not exceeding twenty years;	The same duty as a CONVEYANCE (No. 23) for a consideration equal to twice the amount or value of the average annual rent reserved.
(v) Where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years;	The same duty as a CONVEYANCE (No. 23) for a consideration equal to three times the amount or value of the average annual rent reserved.
(vi) Where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years;	The same duty as a CONVEYANCE (No. 23) for a consideration equal to four times the amount or value of the average annual rent reserved.

Description of Instrument	Proper Stamp-duty
(1)	(2)
(vii) Where the lease purports to be for a term exceeding one hundred years, or in perpetuity;	The same duty as a CONVEYANCE (No. 23) for a consideration equal to one-sixth of the whole amount of rent which would be paid or delivered in respect of first fifty years of the lease.
(viii) Where the lease does not purport to be for any definite term;	The same duty as a CONVEYANCE (No. 23) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(b) Where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved;	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount or value of such fine or premium, or advance as set forth in the 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 a CONVEYANCE (No. 23) for a consideration equal to the amount or value of such fine or premium, or advances as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered:

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

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 or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

Explanation—When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses, or the owner's share of municipal rates or taxes which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.

LETTER OF GUARANTEE—*See* AGREEMENT (No. 5).

38. LETTER OF LICENCE that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.

Thirty-seven rupees and fifty paise

Description of Instrument (1)	Proper Stamp-duty (2)
39. MEMORANDUM OF ASSOCIATION OF A COMPANY—	
(a) if accompanied by articles of association under section 26 of the Companies Act, 1956.	Seventy-five rupees 1 of 1956
(b) if not so accompanied	.. One hundred and ninety-three rupees and seventy-five paise.
Exemption	
Memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956.	1 of 1956
40. MORTGAGE-DEED, NOT BEING AN AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN OR PLEDGE (No. 6) BOND (No. 15), MORTGAGE OF A CROP (No. 41), RESPONDENTIA BOND (No. 56), OR SECURITY BOND (No. 57)—	
(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given.	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount secured by such deed.
(b) when possession is not given or agreed to be given as aforesaid.	The same duty as BOTTOMRY BOND (No. 16) for the amount secured by such deed.
<i>Explanation</i> —A mortgagor who gives to the mortgagee a power of attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.	
(c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped—	
for every sum secured not exceeding Rs. 1,000;	One rupee and ninety paise
and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.	One rupee and ninety paise
Exemption	
(1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883 or the Agriculturists Loans Act, 1884, or by their sureties as security for the repayment of such advances.	19 of 1883 11 of 1884
(2) Letter of hypothecation accompanying a bill of exchange.	

Description of Instrument	Proper Stamp-duty
(1)	(2)
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; and for every Rs. 200 or part thereof secured in excess Rs. 200;	Thirty paise Thirty paise
(b) when the loan is repayable more than three months but not more than eighteen months, from the date of the instrument—	
or every sum secured not exceeding Rs. 100;	Forty paise
and for every Rs. 100 or part thereof secured in excess of Rs. 100.	Fifty paise
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.	Three rupees and seventy-five paise
See also PROTEST OF BILL OR NOTE (No. 50).	
43. NOTE OR MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal—	
(a) of any goods, exceeding in value twenty rupees;	Fifty paise
(b) of any stock or marketable security exceeding in value twenty rupees.	Subject to a maximum of rupees thirty-seven and fifty paise, forty-five paise for every ten thousand rupees or part thereof of the value of the stock or security.
44. NOTE OF PROTEST BY THE MASTER OF A SHIP—See also PROTEST BY THE MASTER OF A SHIP (No. 51).	Two rupees and fifty paise
45. PARTITION—Instrument of as defined by section 2 (15).	The same duty as a BOTTOMRY BOND (No. 16) for the amount or the value of the separated share or shares 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 shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated;

Description of Instrument

Proper Stamp-duty

(1)

(2)

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 a partition shall be reduced by the amount of duty paid in respect of the first instrument but shall not be less than one rupee and ninety 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 five times the annual revenue.
- (c) Where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed one rupee and ninety paise.

46. PARTNERSHIP—

A—Instrument of—

- (a) where the capital of the partnership does not exceed Rs. 500 ; Nine rupees and fifty paise
- (b) in any other case. .. Fifty rupees

B—Dissolution of—

- .. Twenty-three rupees and seventy-five paise.

PAWN OR PLEDGE—See 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—

- (a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents ; One rupee and ninety paise
- (b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1872 ; One rupee and ninety paise
- (c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a) ; Three rupees and seventy-five paise
- (d) when authorising not more than five persons to act jointly and severally in more than one transaction or generally. Eighteen rupees and seventy-five paise

Description of Instrument	Proper Stamp-duty
(1)	(2)
(e) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ;	Thirty-seven rupees and fifty paise
(f) when given for consideration and authorising the attorney to sell any immoveable property :	The same duty as a CONVEYANCE (No. 23) for the amount of the consideration.
(g) in any other case ..	Three rupees and seventy-five paise for each person authorised.

N. B.—The term "Registration" includes every operation incidental to registration under the Indian Registration Act, 1908.

16 of 1908

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

50. PROTEST OF BILL OR NOTE that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a Bill of Exchange or Promissory Note.

Five rupees

51. PROTEST BY THE MASTER OF A SHIP that is to say, any declaration of the particulars of the voyage drawn up by him, with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.

Five rupees

See also NOTE OF PROTEST BY THE MASTER OF A SHIP (No. 44).

54. RECONVEYANCE OF MORTGAGED PROPERTY—

(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000;

The same duty as a CONVEYANCE (No. 23) for the amount of such consideration as set forth in the reconveyance.

(b) in any other case. ..

Thirty-seven rupees and fifty paise

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 BOTTOMRY BOND (No. 16) for such amount or value as set forth in the release.

(b) in any other case ..

Eighteen rupees and seventy-five paise

Description of Instrument	Proper Stamp-duty
(1)	(2)
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 port of destination.	The same duty as a BOTTOMRY BOND (No. 16) for the amount of the loan secured.

REVOCAION OF ANY TRUST OR SETTLEMENT—See SETTLEMENT (No. 58)—TRUST (No. 64)

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

- | | |
|--|---|
| (a) when the amount secured does not exceed Rs. 1,000; | The same duty as a BOTTOMRY BOND (No. 16) for the amount secured. |
| (b) in any other case | Eighteen rupees and seventy-five paise. |

Exemptions

Bond or other instrument, when executed—

- (a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99 for the due performance of their duties under that Act;
- (b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem;
- (c) by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists Loans Act, 1884, or by their sureties, as security for the repayment of such advances;
- (d) by officers of the 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.

3 of 1876

19 of 1883

12 of 1884

Description of Instrument

Proper Stamp-duty

(1)

(2)

58. SETTLEMENT—(A) INSTRUMENT OF
(including a deed of dower).

The same duty as a BOTTOMRY BOND (No. 16) for a sum equal to the amount or value of the property settled as set forth in such settlement.

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

Exemption

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

(B) REVOCATION OF

The same duty as a BOTTOMRY BOND (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument of Revocation, but not exceeding thirty-seven rupees and fifty paise.

See ALSO TRUST (No. 64)

59. SHARE WARRANTS to bearer issued under the Companies Act, 1956.

One and a half times the duty payable on a CONVEYANCE (No. 23) 1 of 1956 for a consideration equal to the nominal amount of the shares specified in the warrant.

Exemptions

Share warrant when issued by a company in pursuance of the Companies Act, 1956, section 114, to have effect only upon payment, as composition for that duty, to the Collector of stamp-revenue, of—

1 of 1956

(a) one and a half per centum of the whole subscribed capital of the company, or

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

Description of Instrument

Proper Stamp-duty

(1)

(2)

61. SURRENDER OF LEASE

- (a) when the duty with which the lease is chargeable does not exceed seven rupees and fifty paise; The duty with which such lease is chargeable.
- (b) in any other case. .. Eighteen rupees and seventy-five paise

Exemptions

Surrender of lease, when such lease is exempted from duty.

62. TRANSFER (whether with or without consideration)—

(c) of any interest secured by a bond or mortgage deed—

(i) if the duty on such bond or mortgage deed does not exceed seven rupees and fifty paise; The duty with which such bond or mortgage deed is chargeable.

(ii) in any other case .. Eighteen rupees and seventy-five paise

(d) of any property under the Administrator-General's Act, 1913, section 25; Thirty-seven rupees and fifty paise

3 of 1913

(e) of any trust-property without consideration from one trustee to another trustee, or from a trustee to a beneficiary. Eighteen rupees and seventy-five paise or such smaller amount as may be chargeable under clause (c) of the article.

Exemptions

Transfer by endorsement—

(b) of a delivery order, warrant for goods, or other merchantile document of title to goods;

(d) of securities of the Central Government

See also section 8—

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

The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount of the consideration for the transfer.

Description of Instrument

Proper Stamp-duty

(1)

(2)

Exemption

Transfer of any lease exempt from duty—

64. TRUST—A—DECLARATION OF—of or concerning any property when made by any writing no being a will.

The same duty as **BOTTOMRY BOND** (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding fifty-six rupees and twenty five paise.

B—REVOCATION OF—of or concerning any property when made by an instrument other than a will.

The same duty as a **BOTTOMRY BOND** (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding thirty-seven rupees and fifty paise.

See also **SETTLEMENT** (No. 58)—Variation

See **APPRAISEMENT** (No. 8)

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 wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be." Rupee one

C. M. POONACHA

Dated the 31st December, 1982

GOVERNOR OF ORISSA