

ORISSA ACT XXIII OF 1947

THE ORISSA STAMP (SURCHARGE AMENDMENT) ACT, 1947

[Received the assent of the Governor on the 9th July 1947, first published in an extraordinary issue of the Orissa Gazette, dated the 12th July 1947]

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

WHEREAS the Orissa Stamp (Surcharge Amendment) Act, 1945, an Act to enhance the stamp duties payable under the Indian Stamp Act, 1899, as amended by the Orissa Stamp (Amendment) Act, 1943, will expire on the 22nd April 1948; Orissa Act II of 1945
II of 1899
Orissa Act VI of 1943.

AND WHEREAS it is expedient to re-enact the provisions of the said Act ;

It is hereby enacted as follows :—

Short title, extent and commencement.

1. (1) This Act may be called the Orissa Stamp (Surcharge Amendment) Act, 1947.

(2) It extends to the whole of the Province of Orissa. *

(3) It shall come into force at once.

Enhancement of stamp duty

2. Notwithstanding anything contained in the Indian Stamp Act, 1899 (hereinafter called the principal Act), as amended by the Orissa Stamp (Amendment) Act, 1943, all stamp duties leviable under the principal Act, shall except in respect of Bills of Exchange, Cheques, Promissory Notes, Bills of Lading, Letters of Credit, Policies of Insurance, Proxies and Receipts, be increased by a surcharge at the rates specified in the Schedule annexed hereto. II of 1899
Orissa Act VI of 1943.

Application of the principal Act.

3. The provisions of the principal Act, save in so far as they are inconsistent with anything herein contained, shall apply to this Act.

Repeal of Orissa Act II of 1945.

4. The Orissa Stamp (Surcharge Amendment) Act, 1945, is hereby repealed. Orissa Act II of 1945.

*NOTE—Extended to all the partially-excluded areas by notification No. 5229-F., dated the 12th July 1947 (Vide Orissa Gazette, dated the 12th July 1947, Extraordinary issue).

THE SCHEDULE

(See SECTION 2)

Rates of surcharge on stamp duties leviable under the Indian Stamp Act, 1899, as amended by the Orissa Act VI of 1943, in its application to Orissa.

	Rates of surcharge
1. On every whole rupee	.. Four annas per rupee
2. (a) On a fraction of a rupee not exceeding 4 annas.	One anna
(b) On a fraction exceeding 4 annas, but not exceeding 8 annas.	Two annas
(c) On a fraction exceeding 8 annas, but not exceeding 12 annas.	Three annas
(d) On a fraction exceeding 12 annas, but less than 16 annas.	Four annas

Example—On a duty of Rs. 12-8-0 the surcharge will be $(12 \times 4) + 2$ annas, *i.e.*, Rs. 3-2-0, and the total duty chargeable will be Rs. 15-10-0.