

**RATE STRUCTURE OF STAMP DUTY, CHHATTISGARH STATE**  
"SCHEDULE 1-A"

**Stamp Duty on certain instruments**  
**(See section 3, First proviso)**

**Note:** The articles in schedule I-A are numbered so as to correspond with similar articles in schedule I

<b>Existing Article</b>	
<b>Description of Instrument</b>	<b>stamp-duty</b>
<p>1 <b>Acknowledgement of a debt</b>, 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 of paper when such book or paper is left in the creditor's possession: <b>Provided that</b> 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.</p>	- Two rupees.
<p>2 <b>Administration Bond</b> including a bond given under section 291, 375 or 376 of the Indian Succession Act. 1925 (39 of 1925), or section 6 of the Government Savings Bank Act, 1873 (5 of 1873)</p>	- The same duty as a Bond (No.15) for such amount.
<p>3 <b>Adoption Deed.</b> That is to say, any instrument (other than a Will) recording an adoption, or conferring or purporting to confer an authority to adopt.</p>	- Five hundred rupees. <b>(w.e.f. 25 april 1997)</b>
<p>4 <b>Affidavit</b>, including an affirmation or declaration in the case of persons by law allowed affirming or declaring instead of swearing. <b>Exemptions :</b> Affidavit or declaration in writing when made - (a) as a condition of enrollment under the army act, 1950 (XLVI of 1950) or the Air force Act 1950 (XLV of 1950) (b) For immediate purpose of being filed or used in any Court or before the officer of any Court; or (c) For the sole purpose of enabling any person to receive any pension or charitable allowance. <b>Exemption :-</b> (1) "An affidavit affirmed by a member of schedule Caste or Schedule Tribes " (Notification no 780-202-6-R-76 dated 02.11.1976) (2) Affidavit submitted before a Commission of Inquiry appointed by the Government of India or the State Government under the commission of inquiry Act 1952" (Notification no 767-1094-VI-R dated 18.10.1977)</p>	- Five rupees. <b>(w.e.f. 15.10.1990)</b>
<p>5 <b>Agreement or memorandum of agreement :</b> (a) It relating to the sale of bill of exchange or to the sale of a Government Security or share in an</p>	One rupee for every 10,000 rupees or part thereof of the value of bill of

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incorporated Company or other body corporate-	exchange or security or share.
(aa) If relating to the construction of a building on a land by a person other than the owner or lessee of such land and having a stipulation that after construction, such building shall be held jointly or severally by that other person and the owner or the lessee, as the case may be, of such land, or that it shall be sold jointly or severally by them or that a part of it shall be held jointly or severally by them and the remaining part thereof shall be sold jointly or severally by them.	- Two percent of the market value of the land.
(b) If not otherwise provided for. <u>Exemptions</u> :-Agreement or memorandum of an 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)	- Fifty rupees.  Exemptions appear to have been omitted in the statute vide M.P. Amendment Act, 19 of 1989.
<b>6 Agreement relating to deposit of title deeds, Pawn or pledge</b> , that is to say, any instrument evidencing an agreement relating to - (1) the deposit of title deeds or evidence of the title to any property whatever (other than a marketable security), or (2) the pawn or pledge or 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 instrument evidencing the agreement. (b) if such loan or debt is repayable not more than three months from the date of such instrument. * "0.5 percernt of the amount secured by such deed, subject to a maximum if fifty thousand rupees" [Amended vide notification no 69, dated 23 july 2003] * "0.1 percernt of the amount secured by such deed" [Amended vide notification no 12, dated 28 Feb 2004] <b>Explanation</b> - for the purpose of clause (1) of this article, notwithstanding anything contained in any judgment, decree or order of any Court or order of any authority, any letter, note, memorandum or writing relating to the deposit of title deeds whether written or made either before or at the time when or after the deposit of title deeds is affected, and whether it is in respect of the security for the first loan or any additional loan or loans	- * 2% of the amount of loan or debt.  - Half the duty payable under sub-clause (a) of this article

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<p>taken subsequently, shall in the absence of any separate agreement or memorandum of agreement relating to deposit of such title deeds, be deemed to be an instrument evidencing an agreement relating to the deposit of title deeds.</p> <p style="text-align: center;"><u>Exemptions</u></p> <p>Instrument of pawn or pledge of agricultural produce if unattested"</p>		
7	<b>Appointment in execution of a power</b> - whether of trustees or of property movable or immovable, where made by any writing not being a will.	- One hundred rupees.
8	<b>Appraisal or valuation</b> - made otherwise than under an order of the court in the course of a suit;	
	(a) where the amount does not exceed Rs. 10,000/-	- The same duty as a Bond (No.15) for such amount.
	(b) In any other case.	- One hundred rupees.
<u>Exemptions</u>		
(A) Appraisal 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) Appraisal of crops for the purpose of ascertaining the amount to be given to a landlord as rent.		
9	<b>Apprenticeship Deed</b> - 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 or clerkship (No. 11)	- Fifteen rupees.
	<b>Exemption</b> - Instrument of apprenticeship executed by a Magistrate under the Apprentices Act, 1961 (LII of 1961) or by which a person is apprenticed by or at the charge of any public charity.	-
10	<b>Articles of association of a company,</b>	
	(a) Where the company has no share capital	- One thousand rupees.
	(b) Where the company has nominal share capital.	- 0.15 percent of such nominal share capital subject to a minimum of one thousand rupees, and a maximum of five lac rupees.
	<b>Exemption-</b> Articles of any association not formed for profit and registered under section 25 of the Companies Act, 1956 ( No 1 of 1956)	-
11	<b>Articles of clerkship or contract</b> where by any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court.	- Three hundred fifty rupees.
	<b>Assignment,</b> See conveyance (No. 23), Transfer (No. 62), and transfer or Lease (No. 63) as the case may be. <b>Attorney,</b> See power of attorney ( No. 48)	
	<b>Authority to adopt,</b> see Adoption-Deed (No. 3)	
12	<b>Award,</b> that is to say any decision in writing by an	

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		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 of value of the property to which the award relates does not exceed Rs. 10,000/-	- The same duty as a Bond (No. 15) for such amount.
		(b) where it exceeds Rs. 10,000/-	- The same duty as a Bond (No.15) for such amount.
		(i) on the first Rs. 10,000;	
		(ii) on every additional Rs. 10,000/- or part thereof in excess of Rs. 10,000/-	- Ten rupees.
13	* * * * *		-
14	* * * * *		-
15		<b>Bond</b> - (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 (VII of 1870). <b>On the amount or value secured:</b> Provided that if the value or the amount is not a multiple of rupees ten it shall be rounded off to the nearest multiple of rupees ten, five rupees and over being counted as ten rupees and less than five rupees being disregarded. <b>Exemption :-</b> Bond, when executed 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. See Administration Bond (No. 2), Bottomry Bond (No. 16), Customs Bond (No. 26), Indemnity Bond (No. 34), Respondentia Bond (No. 56), Security Bond (No. 57)	- <b>Two percent of such amount or value</b>
16		<b>Bottomry Bond</b> , 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.	- The same duty as a Bond (No.15) for the same amount.
17		<b>Cancellation-</b> Instrument of (including any instrument by which instrument previously executed is cancelled) if attested and not otherwise provided for.  See also Release (No. 55), Revocation of Settlement (No. 58B), Surrender of lease (No. 61), Revocation of trust (No. 64-B)	- One hundred rupees.
17-A		<b>Certificate of enrolment</b> , under section-22 of the Advocates Act, 1961 (No.25 of 1961), issued by the State Bar Council of Chhattisgarh.	- Two hundred and fifty rupees.
17-B		<b>Certificate of practice as Notary</b> , under subsection (1) of section 5 of the Notaries Act,1952 (No.53 of 1952) or endorsement of renewal of such certificate under subsection(2) of the said section.	- Five hundred rupees.
18		<b>Certificate of sale</b> (in respect of each property put up as a separate lot and sold), granted to the	- The same duty as a conveyance. No.23) for a market value equal to the

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purchaser of any property sold by public auction by a civil or Revenue Court, or Collector or other Revenue Officer.	amount of purchase money only. provided that if the total amount of duty payable is not a multiple of 50 paise, it shall be rounded off to the nearest rupee, half of a rupee or over being counted as one rupee and less than half of a rupee being disregarded.	
19 <b>Certificate or other document</b> , 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.	- Two rupees.	
20 <b>Charter Party</b> , 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.	- Three rupees.	
20- A <b>Clearance List-</b> (a) if relating to the transactions for the purchase or sale of <b>Government securities</b> submitted to the clearing house of a stock exchange.	- One rupee for every rs. 10,000 or part thereof in respect of each of the entries in such list on the value of securities calculated at the making price or the contract price, as the case may be, subject to a maximum of rs. 1000.	
(b) if relating to the transactions for the purchase or sale of share, scrip, stock, bond, debenture, debenture - stock or other marketable security of a like nature in or of an incorporated company or other body corporate, submitted to the clearing house of a stock exchange.	- One rupee for every rs. 10,000 or part thereof in respect of each of the entries in such list on the value of securities calculated at the making price or the contract price, as the case may be.	
21 * * * *	-	
22 <b>Composition deed</b> , that is to say, any Instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or where by payment of composition or dividend on their debt's is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of licence, for the benefit of his creditors.	- Fifty rupees.	
23 <b>Conveyance</b> , not being a transfer charged or exempted under No. 62, irrespective of the market value of the property which is the subject matter of conveyance. <b>Exemptions-</b> Assignment of Copyright under the Copy-right Act,1957 (No.14 of 1957), Section 18, Co-partnership deed, See Partnership (No. 46). <b>Explanation-</b> For the purpose of this article, where in the case of agreement to sell immovable property, the possession, of any immovable property is transferred to the purchaser before execution or after execution of, such agreement without	- Five percent of such market value. <b>provided that</b> if total amount of the duty payable is not a multiple of fifty paise, it shall be rounded off to the nearest rupee, half of a rupee and over being counted as one rupee and less than half a rupee being disregarded.  <b>(a)provided further</b> that, where an instrument relates to the amalgamation or reconstruction of companies under order of the High Court under section 394 read with section 391 of the Companies	

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<p>executing the conveyance in respect thereof then such agreement to sell shall be deemed to be a conveyance and stamp duty thereon shall be leviable accordingly :</p> <p><b>Provided that</b>, the provisions of section 47-A shall apply mutatis mutandis to such agreement which is deemed to be a conveyance as aforesaid as they apply to a conveyance under that section:</p> <p><b>Provided further</b> that where subsequently a conveyance is effected in pursuance of such agreement of sale the stamp duty, if any, already paid and recovered on the agreement of sale which is deemed to be a conveyance shall be adjusted towards the total duty leviable on the conveyance, subject to a maximum of Rs. 10</p>	<p>Act,1956(1 of 1956) or under order of the Reserve Bank of India under section 44-A of the Banking Regulation Act,1949 (10 of 1949) the duty chargeable shall not exceed an amount equal to 5% of the marker value of the immovable property transferred which is located within the State of Chhattisgarh or an amount equal to 0.7% of the aggregate of the market value of the shares issued or allotted in exchange or otherwise and the amount of consideration paid for such transfer, whichever is higher.</p>
<p>24 <b>Copy or extract</b>, 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.</p>	<p>- Ten rupees.</p>
<b>Exemption</b>	
<p>(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in office or for any public purpose.</p> <p>(b) Copy of, or extract from, any register relating to births, baptism, namings, dedications, marriages, divorces, deaths or burials.</p>	
<p>25 <b>Counterpart or duplicate</b> of any instrument of which the proper duty has been paid-</p> <p>(a) If the duty with which the original instrument is chargeable does not exceed four rupees.</p> <p>(b) in any other case.....</p>	<p>- The same duty as is payable on original.</p> <p>- Six rupees.</p>
<b>Exemption</b>	
<p>Counterpart of any lease granted to a cultivator when such lease is exempted for duty.</p>	
<p>26 <b>Customs bond -</b></p> <p>(a) Where the amount does not exceed Rs. 5,000/-</p> <p>(b) where the amount exceeds Rs. 5,000/- see also (Bond No.15) and sections 8 and 55</p>	<p>- Same duty as a bond (No.15) for such amount, subject to the maximum of Rs. 50/-</p> <p>- Rs. 100/-</p>
<b>Declaration of any trust, see Trust(No. 64)</b>	
<p>27 <b>(A)</b> Declaration under the Chhattisgarh Prakoshtha Swamitva Adhinyam.</p> <p><b>(B)</b> Document amending or correcting previously registered deed, but not making any material alternations.</p> <p><i>Explanation - For the purpose of this article a material alteration is one which varies the rights,</i></p>	<p>- Ten Thousand rupees.</p> <p>- One thousand rupees.</p> <p>-</p>

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<i>liabilities or legal position of the parties as ascertained from the instrument in its original state or otherwise varies the legal effect of the instrument as originally executed.</i>	
28 <b>Delivery order</b> in respect of goods, that is to say, any instrument entitling any person therein named or his assigns or the holder thereof, to the delivery of any goods, lying in an dock of port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon and wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale of transfer of the property therein, when such goods exceed in value twenty rupees. <b>Deposit of Title</b> - Deeds, see Agreement relating to Deposit of Title Deeds, Pawn or Pledge (No.6). <b>Dissolution of partnership</b> , See partnership (No. 46).	- Two rupees.
29 <b>Divorce</b> , instrument of, that is to say, any instrument by which any person effect, the dissolution of his marriage. <b>Dower</b> , instrument of, See settlement (No. 58) <b>Duplicate</b> , see Counterpart(No.25)	- One hundred rupees.
30 * * * * *	-
31 <b>Exchange of property</b> - Instrument of  Extract, see copy (No.24)	- The same duty as a conveyance(No.23) for a market value equal to the market value of the property of greater value which is the subject matter of exchange.
32 <b>Further charge</b> - 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) of Article No. 40 (that is, with possession).	- The same duty as a conveyance (No.23) for a market value equal to 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 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 market value 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 possession is not so given....	- The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.

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<p><b>33 Gift - Instrument of</b>, not being a settlement (No. 58) or will or Transfer (No. 62)</p> <p>(a) When the donee is not a family member of the donor ;</p> <p>(b) When the donee is a family member of the donor ;</p> <p><b>Explanation-</b> For this purpose, family in relation to the donor shall mean the donor's father, mother, husband or wife, son, daughter, daughter-in -law, brother, sister and grandchildren, which includes son's son and daughter and daughter's son and daughter.</p>	<p>- The same duty as a conveyance (No.23) for a market value equal to the market value of the property which is the subject matter of gift;</p> <p>- At the rate of half percent of the market value of the property which is the subject matter of the gift.</p> <p>-</p>
<p><b>34 Indemnity Bond..</b> <b>Inspectorships-deed</b>, See Composition Deed (No. 22).</p>	<p>- The same duty as a security Bond (No.57) for the same amount.</p>
<p><b>35 Lease</b>, including under-lease or sub-lease and any agreement to let or sub-let- <b>(a)</b> Where by such lease the rent is fixed and no premium is paid or delivered-</p> <p>(i) Where the lease purports to be for a term of less than one year;</p> <p>(ii) Where the lease purports to be for a term of not less than one year but not more than five years;</p> <p>(iii) Where the lease purports to be for a term exceeding five years but not exceeding ten years;</p> <p>(iv) Where the lease purports to be for a term exceeding ten years but not exceeding twenty years;</p> <p>(v) Where the lease purports to be for a term exceeding twenty years but not exceeding thirty year;</p> <p>(vi) Where the lease purports to be for a term exceeding thirty years but not exceeding hundred years;</p> <p>(vii) Where the lease purports to be for a term exceeding one hundred years or in perpetuity;</p> <p>(viii) Where the lease does not purport to be for any definite term.</p>	<p>- The same duty as a Bond (No. 15) for the whole amount payable or deliverable under such lease.</p> <p>- The same duty as a Bond (No. 15) for the amount or value of average annual rent reserved.</p> <p>- The same duty as a conveyance (No.23) for a market value equal to the amount or value of one and half times the average annual rent reserved.</p> <p>- The same duty as a conveyance (No.23) for a market value equal to three times the amount or value of the average annual rent reserved.</p> <p>- The same duty as a conveyance (No.23) for a market value equal to five times the amount of value of the average annual rent reserved.</p> <p>- The same duty as a conveyance (No.23) for a market value equal to eight times the amount or value of the average annual rent reserved.</p> <p>- The same duty as a conveyance (no.23) for a market value equal to one fourth of the whole amount of rent which would be paid or delivered in respect of the first twelve and half years of the lease.<del>first fifty years of lease.</del></p> <p>- The same duty as a conveyance (No. 23) for a market value equal to three</p>

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	times to amount or value of the average annual rent which would be paid or delivered for the first ten years, if lease continued so long.
<b>(aa) where the mining lease is granted on the basis of auction;</b>	
(i) 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 not more than five years;	- The same duty as a Bond (No. 15) for the amount or value of average annual royalty 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 market value equal to the amount or value of one and half times the average annual royalty 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 market value equal to three times the amount or value of the average annual royalty reserved.
(v) Where the lease purports to be for a term exceeding twenty years but not exceeding thirty year;	- The same duty as a conveyance (No.23) for a market value equal to five times the amount or value of the average annual royalty 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 market value equal to eight times the amount or value of the average annual royalty reserved.
(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 market value equal to one fourth of the whole amount of royalty which would be paid or delivered in respect of the first twelve and half 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 market value equal to three times the amount or value of the average annual royalty which would be paid or delivered for the first ten years, if lease continued so long.
<b>Explanation:-</b> In case of grant of mining lease on the basis of auction no stamp duty shall be chargeable on any amount other than royalty.	
(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 market value 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 market value equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which

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		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 advalorem stamp required for a lease and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed ten rupees.
	<b><u>Exemption</u></b>	-
	Lease-executed in the case of a cultivator and for the purposes 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.	
36	<b>Letter of allotment of shares</b> , in any company or proposed company or in respect of any loan to be raised by any company or proposed company.	- Two rupees.
37	* * * * *	-
38	<b>Letter of Licence</b> , that is to say any agreement between a debtor and his creditor that the later shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion	- Fifty rupees.
39	<b>Memorandum of Association of a company-</b> (a) If accompanied by articles of Association under section-17 of the Indian companies Act,1913 (VII of 1913), or section 26, 27 and 28 of the companies Act, 1956 (1 of 1956) (b) If not so accompanied.	- Five hundred rupees - The same duty as leviable on articles of Association under Article 10, according to the share capital of the company.
	<b>Exemption</b> - memorandum of any association not formed for profit and registered under section 26 of the Indian Companies Act,1913 (VII of 1913) or section 25 of the Companies Act,1956 (1 of 1956)	
40	<b>Mortgage deed</b> , 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):	

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(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 market value 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 a Bond (No.15) for the amount secured by such deed.
Explanation - a mortgagor, who gives to the mortgagee a power of attorney to collect rent 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 Rs. 1000/- or part thereof secured.	- Three rupees.
<b>Exemption</b>	-
(1) Instruments, executed by persons taking advances under the Land Improvement Loans Act,1883 (XIX of 1883) or the Agriculturists Loans Act, 1884 (XII of 1884) or by their sureties as security for the repayment of such advances.	
(2) Letter of Hypothecation accompanying a bill of exchange.	
<b>41 Mortgage of a crop</b> , 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 rupee.
- and for every Rs. 200/- or part thereof secured in excess of Rs. 200	- One rupee.
(b) When the loan is repayable more than three months but not more than eighteen months, from the date of instrument:-	
- For every sum secured not exceeding Rs. 100/-	- One rupee.
- and for sum secured not exceeding Rs. 100	- One rupee.
- and for every Rs. 100/- or part thereof secured in excess of Rs. 100	- One rupee.
<b>42 Notarial Act</b> , that is to say, any instrument, endorsement, note attestation, certificate or entry not being a protest (No.5o) 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 the protest of Bill or Note (no.50)]	- Ten rupees.

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43	<b>Note or Memorandum</b> , sent by a Broker or Agent to his principal intimating the purchased or sale on account of such principal :	
	(a) of any goods exceeding in value one hundred rupees.	- Two rupee.
	(b) of any stock or marketable security exceeding in value one hundred rupees.	- Subject to a maximum of fifty rupees, one rupee for every Rs. 10,000/- or part thereof of the value of the stock or security.
		-
44	<b>Note of protest</b> , by the master of a ship see also protest by the master of a ship (No. 51)	- Two rupee.
45	<b>Partition</b> – instrument of [as defined in clause (15) of Section 2]	
	(a) Where the property involved in the partition is converted for non agricultural purpose or is meant for non agricultural use;	- Rupees two thousand for each shareholder.
	(b) Where the property involved in the partition is agricultural land;	- Rupees One hundred for each shareholder.
	<b>Provide that</b> where there is neither any dispute nor any case pending in any court regarding the land to be partitioned;	- No stamp duty chargeable
	Provided further that the land being partitioned is not within the provisions of ceiling.	
	(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 stamps required for an instrument of partition and an instrument of partition pursuant of such order or award is subsequently executed.	- Rupees Ten
46	<b>Partnership -</b>	
	<b>(1) Instrument of Partnership -</b>	
	(a) Where there is no share or contribution in partnership or where the share of contribution (bought in by way of cash) does not exceed Rupees 50000/-	- One thousand rupees.
	(b) Where such share of contribution (bought in by way of cash) is in excess of Rupees 50000/-	- Two percent of the share contributed subject to a maximum of rupees five thousand.
	(c) Where such share contribution is bought in by way of property (excluding cash) OR Where for the purpose of Colony Development, a partner contributes of the share of his immovable property in favour of the partnership firm.	- Two percent of market value of such property.
	<b>(2) Dissolution of partnership or retirement of a</b>	- The same duty as Conveyance (No. 23)

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		<b>partner.</b>	on the market value of such property.
		(a) Where on dissolution of partnership or on retirement of a partner, any immovable property is taken as his share by a partner other than a partner who brought in that property as his share of contribution in the partnership.	
		(b) In any other case.	- Five hundred fifty rupees.
47	* * * *		-
48		<b>Power of Attorney, [As defined by section 1(21)] not being a proxy(no. 52)</b>	
		(a) When executed for the sole purpose of procuring the registration of one or more document in relation to a single transaction or for admitting execution of one or more such documents;	- Ten rupees.
		(b) When required in suits or proceedings under the provincial small causes court act,1887(IX of,1887) or any other law relating to Small Cause Courts in force in any region of the state;	- Ten rupees.
		(c) When authorising one person or more to act in a single transaction other than the case mentioned in clause (a);	- Twenty rupees.
		(d) When authorising one person or more to act in a single transaction and severally in more than one transaction or generally;	- One hundred rupees.
		(e) When authorising more than five, but not more than ten persons to act jointly and severally in more than on transaction or generally;	- One hundred fifty rupees.
		(f) When given for consideration and authorising the attorney to sell or transfer any immovable property.	- The same duty as a conveyance under the article 23 on the market value of the property.
		(f-1) When given without consideration and authorising the agent to sell, gift, exchange or permanently alienate any immovable property situated in the State of Chhattisgarh.	-
		(a) For a period not exceeding two years from the date of its execution;	- Rupees one thousand.
		(b) For a period exceeding two years from the date of its execution or when it is irrevocable or when it does not purport to be for any definite term;	- The same duty as Conveyance (No.23) on the market value of such property.
		(C) When given to father, mother, wife or husband, son, daughter, brother or sister in relation to the executants authorising such person and when it does not purport to be for any definite term.	- Rupees one thousand
		(d) In any other case.	- Twenty rupees for each person authorised.
		<b>"Explanation 1</b> - For the purpose of this article more persons than one when belonging to the same	<b>N.B.</b> - The term " registration" includes every operation incidental to registration under the Registration

<b>Existing Article</b>		
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firm shall be deemed to be one person." "Explanation 2 - Where under (f) and (f-1) duty has been paid on the power of attorney and a conveyance relating to that property is executed in pursuance of power of attorney between the executants of power of attorney and the person in whose favour it is executed, the duty on conveyance shall be the duty calculated on the market value of the property reduced by duty paid on the power of attorney."	Act.1908 (XVI of 1908)	
49 * * * *	-	
50 <b>Protest of Bill or Note</b> , that is to say, any declaration in writing made by a Notary Public or other person lawfully acting as such, attesting the dishonor of a bill of exchange or promissory note.	-	Three rupees.
51 <b>Protest by the Master of a Ship</b> , that is to say, any declaration of the particulars of her 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 charters 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. [see also Note of protest by the Master of a ship (No. 44)]	-	Three rupees.
52 * * * *	-	
53 * * * *	-	
54 <b>Reconveyance of Mortgaged Property -</b>		
(a) If the consideration for which the property was mortgaged does not exceed Rs. 1000/-;	-	The same duty as a conveyance (No.23) for the market value equal to the amount of the consideration, as set forth in the reconveyance.
(b) in any other case;	-	One hundred rupees.
55 <b>Release</b> , 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)When they are not members of family ;	-	The same duty as a Bond (No.15) for the amount of consideration or market value of the property, whichever is higher, on the share over which the claim is relinquished.
(b)When they are members of family .	-	Half percent of the consideration or the market value of the property, whichever is higher, on the share over which the claim is relinquished.
<b>Explanation-</b> For the purpose of this article, family in relation to the person shall mean the person's father, mother, husband or wife, son, daughter,		

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daughter-in-law, brother, sister and grandchildren, which includes son's son and daughter and daughter's son and daughter.	
56 <b>Respondentia Bond</b> , that is to say, any instrument securing a loan on 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. <b>Revocation of any Trust or Settlement-</b> See Settlement (No.58), Trust (No.64)	- The same duty as a Bond (No.15) for the amount of the loan secured.
57 <b>Security Bond or Mortgage Deed-</b> 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. 5000/- ;	- The same duty as a Bond (No. 15) for the amount secured.
(b) In any other case ;	- Two hundred and fifty rupees.
<b><u>Exemptions -</u></b>	
Bond or other instrument, when executed -	
(a) .....	
(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 or public utility shall not be less than a specified sum per mensem;	
(c) by persons taking advances under the Land Improvement Loans Act,1883 (XIX of 1883), or the Agriculturists Loans Act,1884 (XII of 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.	
58 <b>Settlement-</b> A- Instrument of (including a deed of dower)	The same duty as a bond as (No.15) for a sum equal to the amount of market value of the property settled. <b>Provided that</b> , 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 ten rupees.
<b>Exemption</b> Deed or dower executed on the occasion of a marriage between Hohammadans.	
<b>B- Revocation of -</b>  See also Trust (No.64).	- The same duty as a Bond (No.15) for a sum equal to the amount or value of the property concerned as set forth in the instrument of revocation, but not exceeding fifty rupees.
59 <b>Share warrants</b> , to bearer issued under the Indian Companies Act, 1913 (VII of 1913) or the Companies	- One and half times the duty payable on a conveyance (No.23), for a market value equal to the nominal amount of

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Act, 1956 (1 to 1956). <b>Exemptions</b> Share warrant when issued by a Company in pursuance of the Indian Companies Act, 1913 (VII of 1913), Section 43, or the Companies Act 1956 (1 of 1956), Section 114, to have effect only upon payment as composition for that duty, to the Collector of Stamp revenue of - (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 issue an addition to its subscribed capital - One and a half per centum of the additional capital so issued.	-
60 <b>Shipping order</b> , for or relating to the conveyance of goods on board of any vessel.	- One rupee.
61 <b>Surrender of lease</b> - (a) When the duty with which the lease is chargeable does not exceed fifteen rupees. (b) In any other case.... <b>Exemption</b> - Surrender of lease, when such lease is exempted from duty.	- The duty with which such lease is chargeable. - One hundred rupees.
62 <b>Transfer</b> - (Whether with or without consideration) (a) ****  (b) of debentures being marketable securities whether the debenture is liable to duty or not except debenture provided for by section-8 ;  (c) of any interest secured by a bond, mortgage deed or policy of insurance:- (i) If the duty on such bond, mortgage deed or policy does not exceed five rupees; (ii) In any other case....  (d) of any property under the Administrator General's Act, 1963 section 22; (e) of any trust-property, without consideration from one trustee to another trustee or from a trustee to a beneficiary.	- One half of the duty payable on a conveyance (No.23) for a consideration equal to the face value of the debenture. - - The duty with which such bond, mortgage deed or policy of insurance is chargeable. - Twenty rupees. - Thirty rupees. - Fifteen rupees or such small amount as may be chargeable under clause (b) and (c) of this article.
<b>Exemptions</b> Transfers by endorsement:- (a) of a bill of exchange, cheque or promissory note:- (b) of a bill of lading, delivery order, warrant for	-

<b>Existing Article</b>	
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<p>goods, or other mercantile documents of title to goods;</p> <p>(c) of a policy of insurance ;</p> <p>(d) of securities of the Central Government.</p> <p>See also section 8.</p>	
<p>63 <b>Transfer of Lease</b> - by way of assignment and not by way of under lease.</p> <p><b>Exemption</b> Transfer of any lease exempt from duty.</p>	- The same duty as a conveyance (No.23) on the market value of the property which is the subject matter or transfer.
<p>64 <b>Trust</b> -</p> <p><b>A- Declaration of</b> - of, or concerning, any property when made by any writing, not being a Will ;</p> <p><b>B- Revocation of</b> or concerning, any property when made by any instrument other than a will ;</p> <p style="text-align: center;"><b>Exemption</b></p> <p>Charitable and religious trusts including WAKF ALAL AULAD.</p>	- The same duty as a 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 five hundred.
<p>65 <b>Warrant for goods</b>, That is to say any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property is 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.</p>	- <b>Two rupees.</b>