GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
OFFICE OF THE DIVISIONAL COMMISSIONER, DELHI
STAMP & REGISTRATION BRANCH "B" BOLCK
5, SHAM NATH MARG, DELHI-110054.

F.1/3448/Regn.Br./Div.Comm./HQ/R/2025/P.F-V/5362.
Dated:- 01/07/26

To,

Prof. (Dr.) Unnat P. Pandit, Controller General of Patents,
Designs, Trade Marks & Registrar of Geographical Indications,
Govt. of India, Ministry of Commerce & Industry,
Department of Promotion of Industry & Unternal Trade,
Bauddhik Sampada Bhawan, Plot No. 32,
Sector 14, Dwarka, New Delhi 110078.

Sub: Regarding applicable stamp duty on Power of Authorization as per the Indian Stamps Act for matters relating to Intellectual Property.

Sir,

Kindly refer to your letter Vide D.O No. CG/F/CGPDTM/DL-05/3268 dated 21/05/2026 on the subject cited above.

In this regard, the Pointwise information / reply is as under:-

S. No.	Information	Reply
i	Applicable stamp duty amount / rate for GPA;	The requisite copy of Schedule 1A of the Indian Stamp Act, 1899 is enclosed.
ii	Applicable stamp duty amount / rate for GPA;	As above Point no. '1'.
iii	Relevant statutory provision / article under the applicable stamp act;	As above Point no. '1'.
iv	Mode of	The Revenue Department, GNCTD appointed M/s.

कार्यालय महानियंत्रक
Office of the Controller General
डायरी संख्या / Diary No. 2268
08 JUL 2026
नई दिल्ली / New Delhi-78
Patents, Designs, Trade Marks & Geographical Indications

	payment / execution permitted (e-stamp, stamp paper, franking, etc.); and	Stock Holding Corporation of India Limited to authorized Central Record Keeping Agency.
		
		In GNCT of Delhi, stamp duty is primarily paid through **e-Stamping**. The Government of NCT of Delhi introduced e-stamping and authorized the Stock Holding Corporation of India Ltd. (SHCIL) as the Central Record Keeping Agency (CRA).
		Purchase an e-Stamp Certificate through authorized SHCIL centers, authorized banks, or online channels.
		
		• Payment can be made through:
		    ◦ Net Banking
		    ◦ Debit Card
		    ◦ NEFT
		    ◦ RTGS
		    ◦ Account-to-Account Transfer
		    ◦ Other approved electronic payment modes
		
		To facilitate selection of Authorized Collection Centers (ACCs) for the e-stamping & e-court fee services and collection of stamp duty / court fee.

v	Any exemptions or social provisions applicable, if any.	As per Section 3 of the Indian Stamp Act, 1899 which is as under:- 3. Instruments chargeable with duty. —Subject to the provisions of this Act and the exemptions contained in Schedule I, the following instruments shall be chargeable with duty of the amount indicated in that Schedule as the proper duty therefore respectively, that is to say— (a) every instrument mentioned in that Schedule which, not having been previously executed by any person, is executed in [India] on or after the first day of July, 1899; (b) every bill of exchange [payable otherwise than on demand] or promissory note drawn or made out of [India] on or after that day and accepted or paid, or presented for acceptance or payment, or endorsed, transferred or otherwise negotiated, in [India]; and (c) every instrument (other than a bill of exchange, or

		promissory note) mentioned in that Schedule, which, not having been previously executed by any person, is executed out of [India] on or after that day, relates to any property situate, or to any matter or thing done or to be done, in 6 [India] and is received in[India]: Provided that no duty shall be chargeable in respect of 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; any instrument for the sale, transfer or other disposition, either absolutely or by way of mortgage or otherwise, of any ship or vessel, or any part, interest, share or property of or in any ship or vessel registered under the Merchant Shipping Act 1894, Act No. 57 & 58 Vict. c. 60 or under Act XIX of 1838 Act No. or the Indian Registration of Ships Act, 1841, (CX of 1841) as ~~amended by subsequent Acts.~~

This issue with the prior approval of the Deputy Commissioner-I (HQ), Stamp & Registration Branch, Revenue Department, GNCTD.

Yours faithfully,

Encls: As above;

RAKESH KUMAR
ADDITIONAL DISTRICT MAGISTRATE (HQ)/COS

General Exemption Letter of cover or engagement to issue a policy of insurance: Provided that, unless such letter of engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose, except, to compel the delivery of the policy therein mentioned.	Provided that if the total amount of duty payable is not a multiple of five paise, the total amount shall be rounded off to the next higher multiple of five paise.

48.		POWER OF ATTRORNEY as defined by section 2(41), not being a Proxy (No.52)-	
	a)	When executed for 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	Twenty rupees
	b)	When required in suits or proceedings under Presidency Small Cause Courts Act, 1882;	Twenty rupees
	c)	When authorizing one person or more to act in a single transaction other than the case mentioned in clause (a);	Fifty rupees
	d)	When authorizing not more than five persons to act jointly and severally in	Fifty rupees

	e)	When authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;	Fifty rupees
	f)	When given for consideration and authorizing the attorney to sell and immovable property.	Same duty as conveyance No.23 as levied by this Act for the amount of consideration
	g)	In any other case	Fifty rupees for each person authorized.
		Explanation-for the purpose of this Article more persons than one when belonging to the same firm shall be deemed to be one person.	N.B.- The term "registration" includes every operation incidental to registration under the Indian Registration Act, 1908.

49. <u>Promissory Note</u> (as defined by section 2(22) – 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;	Fifteen paise
(iii) in any other case;	Twenty five paise
(b) when payable otherwise than on demand	The same duty as a Bill of Exchange (No.13) for same amount payable otherwise than on demand.