No. Revenue- Stamp Cell (B)15-1/2025-P-1
Government of Himachal Pradesh
Department of Revenue (Stamp Cell)

From:

The Chief Secretary (Revenue) to the
Government of Himachal Pradesh.

To

The Controller General of
Patents, Designs and Trade Marks & Registrar of Geographical Indications,
Ministry of Commerce & Industry
Dept. for Promotion of Industry & Internal Trade, New Delhi-78

Shimla-2 Dated 4th July, 2026

Subject: **Regarding Amendment applicable Stamp Duty on Power of Authorization as per The Indian Stamp Act for matters relating to Intellectual Property.**

Sir,

I have been directed to refer to your office D.O. letter No. CG/F/CGPDTM/DL-05/3252 dated 21.05.2026 on the subject cited above and to furnish the point wise information in respect of the state of Himachal Pradesh as under:

Sr. No.	Particulars	Information	
i and ii	Applicable stamp duty amount/ rate for General Power of Attorney (GPA)	The instrument is chargeable with stamp duty as prescribed under Article 48 of Schedule 1A of the Indian Stamp Act, 1899 as applicable to the State of Himachal Pradesh, as follows-	
		(a) when authorizing one or more persons to act jointly and severally in a single transaction for sole purpose (including suit or proceedings);	One thousand rupees.
		(b) when authorizing one or more persons to act jointly and severally in more than one transaction or generally;	One thousand and five hundred rupees
		(c) in any other case	Two thousand rupees.

		Explanation.–For the purposes of this article more persons than one when belonging to the same firm shall be deemed to be one person.
iii.	Relevant statutory provision/article under the applicable Stamp Act	Section 2(21) read with Article 48 of Schedule IA of the Indian Stamp Act (Himachal Pradesh) Amendment Act, 1952 as applicable to the State of Himachal Pradesh.
iv.	Mode of payment/ execution permitted (e-Stamp, stamp paper, franking, etc.)	e-Stamping is used in the state for payment of stamp duty and physical stamp papers have been discontinued from April, 2024. Payment of Stamp duty is done through online mode at the authorized centers of Stockholding Corporation of India Ltd.
v.	Any exemptions or special provisions applicable, if any	There is no specific provision to exempt stamp duty on Power of Attorney. However, the State Government may reduce or remit the stamp duty as per the section 9 of The Indian Stamp Act, 1899.

Yours faithfully,

(Anil Chauhan)
Additional Secretary (Revenue) to the
Government of Himachal Pradesh
Phone no. 0177-2620182