

eCF No:239073

GOVT OF ASSAM
OFFICE OF THE INSPECTOR GENERAL OF REGISTRATION, ASSAM
RUPNAGAR, GUWAHATI-32

No.DLR-13015/4/2022-GB-DLRS/ 01 Date-22-07-2026

To: The Controller General of Patents, Designs & Trade Marks (CGPDTM),
Ministry of Commerce & Industries, Government of India.

Sub:Furnishing of information regarding applicable stamp duty on Power of Authorization / Power of Attorney instruments.

Ref: Do No.CG/F/CGPDTM/DL-05/3260 dtd 26th May, 2026

Sir,

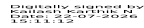
With reference to the subject cited above and your communication regarding the stamp duty applicable on Power of Authorization / Power of Attorney instruments filed before Intellectual Property Offices, I have the honour to furnish the following information in respect to the State of Assam:

1. Applicable stamp duty amount/rate for General Power of Attorney (GPA) for the last 10 years:
 - Rs. 1,000/- [with effect from the Indian Stamp (Assam Amendment) Act, 2021].
2. Applicable stamp duty amount/rate for Special Power of Attorney (SPA) for the last 10 years:
 - Rs. 500/- [with effect from the Indian Stamp (Assam Amendment) Act, 2021].
3. Relevant statutory provision/article under the applicable Stamp Act:
 - Article 48 of the Schedule-I under section 3 of the Indian Stamp Act, 1899 (as applicable in Assam).
4. Mode of payment/execution permitted:

- Electronic Stamp (e-Stamp) only.
5. Any exemptions or special provisions applicable:
- Nil.

This is for your kind information and necessary action.

Yours faithfully,


Digitally signed by
Inspector General of Registration, Assam
DN: cn=Inspector General of Registration, Assam, o=Assam, ou=Assam, email=inspector.general@assam.nic.in, c=IN

Inspector General of Registration, Assam
Rupnagar, Guwahati-32

D.O. Letter from CGPDTM- Stamp Duty on Power of Authorization for dlrs-igr < dlrs-igr@assam.gov.in >
IP Matters**Support IPO** < support.ipo@gov.in >

Tue, 30 Jun 2026 11:03:03 AM +0530

To "dlrs-igr"<dlrs-igr@assam.gov.in>

Cc "Office of the CGPDTM"<cgoffice.in@gov.in>,"Lal Jha"<ds-ipindia@gov.in>,"MD ATIQULLAH"<matiquallah.ipo@nic.in>,"Himanshu Mittal"<hmittal.ipo@gov.in>

Dear Sir/Ma'am,

I am directed to forward D.O. Letter No. CG/F/CGPDTM/DL-05/3260 dated 21 May 2026, which is enclosed herewith for your kind reference and necessary action.

It has been observed that the stamp duty applicable to Power of Authorization / Power of Attorney instruments filed before the Intellectual Property Offices (for patents, trademarks, designs, etc.) varies across different States and Union Territories, causing difficulties for applicants and agents in ensuring compliance with the applicable requirements.

In this regard, It is requested to kindly provide the updated information as per the requirements outlined in the enclosed D.O. Letter at the earliest.

Thank you for your cooperation.

With Regards,
O/o CGPDTM

1 Attachment(s)

Shri Kailash Karhik N Ji (1).pdf
217.4 KB

प्रो. (डॉ.) उन्नत पी. पंडित

Prof. (Dr.) Unnat P. Pandit

महानियंत्रक पेटेंट्स, अभिकल्प एवं व्यापार चिह्न

एवं भौगोलिक भौगोलिक उपपंक्ति

Controller General of Patents, Designs

and Trade Marks & Registrar of

Geographical Indications



सत्यमेव जयते

भारत सरकार

वाणिज्य तथा उद्योग मंत्रालय

उद्योग संवर्धन और आंतरिक व्यापार विभाग

Government of India

Ministry of Commerce & Industry

Dept. for Promotion of Industry & Internal Trade



INTELLECTUAL
PROPERTY INDIA

PATENTS | DESIGNS | TRADE MARKS
GEOGRAPHICAL INDICATIONS

Tel. : 011-23500205

E-mail : cgooffice.in@gov.in

: appointment-cgpdmt@gov.in

Website : www.ipindia.nic.in

Do. No. CG/F/CGPDTM/DL-05/ 3260

May 21, 2026

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

Shri Kailash Karhik N Ji.

Namaskar!

The Office of the Controller General of Patents, Designs & Trade Marks (CGPDTM), functioning under the Department for Promotion of Industry and Internal Trade (DPIIT), Ministry of Commerce & Industry, Government of India, administers the laws relating to patents, trademarks, designs, geographical indications, and copyright in India through its various Intellectual Property Offices across the country. The Office regularly deals with applications, hearings, oppositions, registrations, and other proceedings under the Patents Act, 1970, Designs Act, 2000, Trade Marks Act, 1999, Geographical Indication of Goods (Registration and Protection) Act, 1999, The Copyright (Amendment) Act, 1957 and The Semiconductor Integrated Circuits Layout-Design Act, 2000. In this regard, filing of Power of Authorisation/Power of Attorney by patent agents and trade mark agents, wherever applicable, forms an essential procedural requirement for processing such matters before the respective IP Offices.

2. It has been observed that the stamp duty applicable on such instruments varies from State to State in accordance with the respective State Stamp Laws/Amendments to the Indian Stamp Act, 1899. In the absence of consolidated and updated information, applicants, agents, and stakeholders are facing difficulties in ensuring compliance with the applicable stamp duty requirements.

3. In view of the above, it is requested that your office may kindly furnish the following information applicable in your State/UT in respect of Power of Authorisation/Power of Attorney executed for representation before the O/o CGPDTM:

- Applicable stamp duty amount/rate for GPA for last 10 years;
- Applicable stamp duty amount/rate for SPA for last 10 years;
- Relevant statutory provision/ article under the applicable Stamp Act;
- Mode of payment/ execution permitted (e-stamp, stamp paper, franking, etc.); and
- Any exemptions or special provisions applicable, if any.

4. It is requested to your kind self to share the information at the earliest so that the same may be appropriately disseminated amongst stakeholders and compliance under the relevant provisions of the patent and trade mark laws may be facilitated in a uniform and transparent manner.

Regards,

(Prof. (Dr.) Unnat P. Pandit)

Shri Kailash Karhik N, IAS

Inspector General of Registration, Assam

O/o The Director of Land Records and Surveys

Rajah Bhawan Rupnagar, Guwahati-32