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TO BE PUBLISHED IN THE GAZETTE OF INDIA, PART II,
SECTION 3(i) ✓

GOVERNMENT OF INDIA (BHARAT SARKAR)
MINISTRY OF HOME AFFAIRS (GRIH MANTRALAYA)

NOTIFICATION

New Delhi, the 30th March, 1976.

G.S.R. _____.- In exercise of the powers conferred by section 87 of the Punjab Reorganisation Act, 1966 (31 of 1966), the Central Government hereby extends to the Union territory of Chandigarh, the Indian Stamp (Punjab Amendment) Act, 1974 (Punjab Act 18 of 1974) as in force in the State of Punjab at the date of this notification, subject to the following modifications, namely:-

Modifications

1. In section 2, for the words "State of Punjab", the words "Union territory of Chandigarh" shall be substituted.
2. Section 3 shall be omitted.

ANNEXURE

THE INDIAN STAMP (PUNJAB AMENDMENT) ACT, 1974
(PUNJAB ACT 18 OF 1974) AS EXTENDED TO THE UNION
TERRITORY OF CHANDIGARH

An Act to amend the Indian Stamp Act, 1899, in its application to the State of Punjab.

Be it enacted by the Legislature of the State of Punjab in the Twenty-fifth Year of the Republic of India as follows:-

- | | |
|---|---|
| Short title. | 1. This Act may be called the Indian Stamp (Punjab Amendment) Act, 1974. |
| Amendment of Schedule I-A of Central Act 2 of 1899. | 2. In Schedule I-A to the Indian Stamp Act, 1899, in its application to the Union territory of Chandigarh,-

(1) for entry 23, the following entry shall be substituted, namely:- |

...2...

Description of Instrument	Proper Stamp Duty	
	(a)	(b)
"23. Conveyance as defined by section 2(10) not being a Transfer charged or exempted under No.62	Where conveyance amounts to sale of immovable property	Other Conveyances
Where the value or amount of the consideration for such conveyance as set forth therein does not exceed Rs.50;	Four rupees	One rupee and fifty paise
Where it exceeds Rs.50, but does not exceed Rs.100;	Eight rupees	Three rupees
Where it exceeds Rs.100, but does not exceed Rs.200;	Sixteen rupees	Six rupees
Where it exceeds Rs.200, but does not exceed Rs.300;	Twenty-four rupees	Nine rupees
Where it exceeds Rs.300, but does not exceed Rs.400;	Thirty-two rupees	Twelve rupees
Where it exceeds Rs.400, but does not exceed Rs.500;	Forty rupees	Fifteen rupees
Where it exceeds Rs.500, but does not exceed Rs.600;	Forty-eight rupees	Eighteen rupees
Where it exceeds Rs.600, but does not exceed Rs.700;	Fifty-six rupees	Twenty-one rupees
Where it exceeds Rs.700, but does not exceed Rs.800;	Sixty-four rupees	Twenty-four rupees
Where it exceeds Rs.800, but does not exceed Rs.900;	Seventy-two rupees	Twenty-seven rupees
Where it exceeds Rs.900, but does not exceed Rs.1,000;	Eighty rupees	Thirty rupees
and for every Rs.500 or part thereof in excess of Rs.1,000.	Forty rupees	Fifteen rupees

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Exemption

Assignment of copyright under the Copyright Act, 1957, Section 18

Co-Partnership Deed. See Partnership (No.46.).";

(2) for entry 33, the following entry shall be substituted, namely:-

Description of Instrument	Proper Stamp Duty
"33. GIFT-Instrument of, not being a settlement (No.58), or will or Transfer (No.62)	The same duty as a Conveyance amounting to sale (No.23) as levied by this Act for a consideration equal to the value of the property as set forth in such instrument

HIRING AGREEMENT or agreement for service -

See Agreement (No.5)."; and

(3) for clause (a) of entry 40, the following clause shall be substituted, namely:-

Description of Instrument	Proper Stamp Duty
"(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 amounting to sale (No.23) as levied by this Act for a consideration equal to the value of the property as set forth in such instrument."

3. [Omitted.]

[No.U-11015/4/75-UTL-(132)]

H. C. Bakshi

(H.C. BAKHSI)

UNDER SECRETARY TO THE GOVERNMENT OF INDIA.

To

The Manager,
Government of India Press,
Mayapuri Industrial Area,
Ring Road,
NEW DELHI.