

GOVERNMENT OF TELANGANA
ABSTRACT

Revenue (Registration and Stamps) Department – Indian Stamp Act, 1899 – Reduction of Stamp Duty Payable in respect of certain documents comes under schedule 1-A to the Indian Stamp Act, 1899 – Orders – Issued.

G.O.Ms.No.120 REVENUE (REGISTRATION-I) DEPARTMENT

Dt.23.07.2015.

Read :-

From the Commissioner & Inspector General of Registration & Stamps, Telangana Hyderabad Lr.No.S1/11217/ 2012, dt. 14-8-2013.

ORDER:-

Government after careful examination rationalize the rates of Stamp Duty payable in respect of certain documents under Schedule 1-A of the Indian Stamp Act, 1899.

2. Accordingly, the appended notification will be published in the extraordinary issue of Telangana State Gazette dated. 25.07.2015.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

VINOD K. AGRAWAL
PRINCIPAL SECRETARY TO GOVERNMENT

To,

The Commissioner, Printing, Stationery and Stores Purchase
(Printing Wing) Department, Telangana, Hyderabad (He is requested to publish the notification and furnish 200 copies to the C&IG, R&S and 50 copies to the Government).

The Commissioner and Inspector General of Registration and Stamps, Telangana, Hyderabad

Copy to:

The Accountant General, Telangana, Hyderabad

The Finance (EBS-VII) Department.

The P.S to Prl. Secretary to C.M.

The P.S to M(R&S) and Dy. CM.

The P.S to Prl. Secretary (R&S).

SC/SF.

// FORWARDED BY ORDER //

SECTION OFFICER

NOTIFICATION

In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of Indian Stamp Act, 1899 (Act II of 1899), the Governor of Telangana State hereby revises the rates of Stamp Duty payable in respect of following documents under Schedule 1-A to the Indian Stamp Act, 1899.

Article of Schedule I - A and Description of the instruments	Existing Stamp Duty	Rate of Stamp Duty fixed
<p>Article 1:- Acknowledgement of a debt exceeding twenty rupees in amount or value written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any or on a separate piece of paper when such book or paper is left in the creditor's possession: provided that 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>	Twenty Paise	Rs.1/- (Rupee One)
<p>Article 2:- ADMINISTRATION BOND including a bond given under section 291 or section 375 of the Indian Succession Act, 1925 (central Act, 39 of 1925) or section 6 of the Government Savings Bank Act, 1873 (central Act, 5 of 1873)</p> <p>(a) Where the amount does not exceed Rs. 1,000</p> <p>(b) in any other case</p>	<p>Three-fourths the duty as a Bond (No: 13) for such amount</p> <p>Thirty rupees</p>	<p>Rs. 50/- (Fifty Rupees)</p> <p>Rs. 50/- (Fifty Rupees)</p>
<p>Article 3: Adoption Deed, that is to say, any instrument (other than a will) recording an adoption, or conferring or purporting to confer an authority to adopt</p>	Rs. 35/- (Thirty five Rupees)	Rs.100/- (One Hundred Rupees)
<p>Article 4 Affidavit including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing</p>	10/- (Ten Rupees)	Rs.20/- (Twenty Rupees)
<p>Article 5 Agreement or Memorandum of an agreement:</p> <p>a) if relating to the sale of a bill of exchange.</p> <p>b) b)If relating to the sale of a government security or share in an incorporated company</p>	<p>1/- (One Rupee)</p> <p>Subject to a maximum of 75 Rupees, 50 paise for every Rs. 10,000 or part thereof, of the value of the security or share</p>	<p>Rs.5/- (Five Rupees)</p> <p>Subject to a maximum of 500 Rupees, 50 paise for every Rs. 10,000 or part thereof, of the value of the security or share</p>

<p>Article 6 Agreement or Memorandum of An Agreement not otherwise provided for</p> <p>A) Where the value</p> <p>(i) does not exceed Rs.5,000/-</p> <p>(ii) exceeds Rs.5,000/- but does not exceed Rs. 20,000/-</p> <p>(iii) Exceeds Rs. 20,000/- but does not exceed Rs. 50,000/-</p> <p>(iv) Exceeds Rs.50,000/-</p> <p>C) In any other case</p>	<p>Ten Rupees (10 Rs)</p> <p>Twenty rupees</p> <p>Fifty Rupees</p> <p>Rs. 100/- one hundred Rupees</p> <p>Rs. 100/- (One hundred Rupees)</p>	<p>i) For the value up to Rs. 50,000/- = Rs. 50/-</p> <p>ii) For the value exceeding Rs. 50,000/- to Rs.2,00,000/- =Rs.100/-</p> <p>iii) For the value exceeding Rs.2,00,000/- =Rs.200/-</p> <p>Rs.200/- (Agreements not susceptible for value)</p>
<p>Article 8 Appointment in execution of a power, whether of trustees or of property, movable, or immovable where made by any writing not being a will.</p>	<p>Rs.60/- (Sixty Rupees)</p>	<p>Rs.100/- (Rupees Hundred only)</p>
<p>Article 10 :- Apprenticeship Deed, 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.</p>	<p>Rs.15/- (Fifteen rupees)</p>	<p>Rs.50/- (Fifty Rupees)</p>
<p>Article 12 :- Award, that is to say, any decision in writing by an 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</p> <p>(a) Where the amount or value of the property to which the award relates, as set forth in such award, does not exceed Rs. 1,000/-.</p> <p>(b) And for every additional Rs. 1000/-</p>	<p>The same duty as Bottomry bond (No. 14) for such amount.</p> <p>Two rupees subject to a maximum of Rs.200/-.</p>	<p>The same duty as Bottomry bond (No. 14) for such amount.</p> <p>Two rupees subject to a maximum of Rs.200/-</p>
<p>Article 15 Cancellation</p>	<p>Rs. 30/- (Thirty rupees)</p>	<p>Rs.300/- (Three hundred)</p>
<p>Article 17:- Certificate or other document evidencing the right or title of the holder thereof, or any other person, either or any shares, scrip or stock in or of any</p>	<p>Thirty paise</p>	<p>Rs.10/- (Ten Rupees)</p>

incorporated Company or other body corporate or to become proprietor of shares, scrip or stock in or of any such company or body.		
<p>Article 18:- (1) Charter party, 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 charter, whether it includes a penalty clause or not.</p> <p>(2) A Chit Agreement, that is to say, an agreement, relating to a chit as defined in clause (2) of section 2 of the Andhra Pradesh Chit Funds Act, 1971, Act 9 of 1971, or central Chit Fund Act 1982 if, either such agreement is executed, or the chit is conducted in the State of Andhra Pradesh, where the value of the chit,-</p> <p>(i) Does not exceed rupees one lakh;</p> <p>(ii) Exceeds rupees one lakh.</p>	<p>Rs.5/- (Five rupees)</p> <p>Rs.10/- (Ten Rupees)</p> <p>Rs.50/- (Fifty rupees)</p>	<p>Rs.50/- (Rupees fifty)</p> <p>Rs.20/-</p> <p>Rs.100/-</p>
Article 19 Composition deed:	Rs. 35/- (thirty five rupees)	Rs. 100/- (One hundred)
<p>Article 21:- Copy or extract, 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>(i) If the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed two rupees fifty paise.</p> <p>(ii) in any other case</p>	<p>Ten Rupees</p> <p>Twenty Rupees</p>	<p>Rs. 20/- (Twenty Rupees)</p> <p>Rs. 50/- (Fifty Rupees)</p>
<p>Article 22:- COUNTERPART OR DUPLICATE of any instrument, chargeable with duty and in respect of which the proper duty has been paid becomes proprietor of share, scrip or stock in or of any such company or body.</p> <p>(a) If the duty with which the original instrument is chargeable does not exceed ten rupees</p> <p>(b) In any other case.</p>	<p>The same duty as is payable on the original.</p> <p>Twenty rupees</p>	<p>Rs. 50/- (Fifty Rupees)</p> <p>Rs. 50/- (Fifty Rupees)</p>

<p>Article 24:-Delivery order in respect of goods, that is to say, any instruments entitling any person therein named or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port or any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument, being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value [five thousand rupees.</p>	<p>Rs.10/- (Ten Rupees)</p>	<p>Rs. 20/- (Twenty Rupees)</p>
<p>Article 25:-Divorce: Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.</p>	<p>Rs.5/- (Five Rupees)</p>	<p>Rs. 50/-(Fifty rupees)</p>
<p>Article 26: ENTRY AS AN ADVOCATE on to roll of the Bar Council of Andhra Pradesh under the Advocate Act, 1961.</p>	<p>Two hundred and fifty rupees or if previously enrolled as an Attorney in any High Court, one hundred twenty five rupees.</p>	<p>Five hundred rupees or if previously enrolled as an Attorney in any High Court, two hundred and fifty rupees.</p>
<p>Article 32:- LETTER OF ALLOTMENT OF SHARES in any company or proposed company, or in respect of any loan to be raised by any company or proposed company.</p>	<p>Thirty Paise</p>	<p>Rs.2/- (Two rupees)</p>
<p>Article 36:- Mortgage of a Crop, 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 mortgage.</p> <p>(a) When the loan is repayable not more than three months from the date of the instrument---</p> <p>For every sum secured not exceeding Rs. 200;</p> <p>And for every Rs. 200 or part there of secured in excess of Rs. 200;</p> <p>(b) When the loan is repayable more than three months but not more than eighteen months from the date of the instrument---</p> <p>For every sum secured not exceeding Rs. 100;</p> <p>And for every Rs. 100 or part there of secured in excess of Rs. 100;</p>	<p>Forty Paise</p> <p>Forty Paise</p> <p>Sixty Paise</p> <p>Sixty Paise</p>	<p>Rs.1/-</p> <p>Rs.1/-</p> <p>Rs.1/-</p> <p>Rs.1/-</p>

<p>Article 37:- NOTARIAL ACT, that is to say, any instrument, endorsement ,note attestation, certificate or entry not being a protest (note .43) made or signed by a Notary in the execution of the duties of his office, or by any other person lawfully acting as a Notary</p>	<p>Three rupees fifty paise</p>	<p>Rs.10/- (Ten rupees)</p>
<p>Article 38:- NOTE OR MEMORANDUM sent by a broker or agent to his principal intimating the purchase or sale on account of such principal—</p> <p>(a) Of any goods exceeding in value twenty rupees</p> <p>(b) Of any stock or marketable security exceeding in value twenty rupees;</p>	<p>One rupee</p> <p>Subject to a maximum of fifty rupees, fifty paise for every Rs 10,000/- or part thereof of the value of the stock or security.</p>	<p>Rs.5/-(Five Rupees)</p> <p>Subject to a maximum of one Hundred rupees, one rupee for every Rs. 10,000/- or part thereof the value of the stock or security.</p>
<p>Article 39:- Note of protest by the master of a ship.</p>	<p>Two rupees</p>	<p>Rs.20/-(Twenty rupees)</p>
<p>Article 43:- PROTEST OF BILL OF NOTE, that is to say any declaration in writing made by a Notary or other person lawfully acting as such attesting the dishonour of a bill of exchange or promissory note.</p>	<p>Three rupees</p>	<p>Rs.10/-(Ten Rupees)</p>
<p>Article 44:- PROTEST BY THE MASTER OF SHIP, 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 or other person lawfully acting as such.</p>	<p>Five rupees.</p>	<p>Rs.10/-(Ten Rupees)</p>
<p>Article 46 RELEASE, that is to say ,(A) 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-</p> <p>(B) Release of benami right</p>	<p>The same duty as a conveyance (No: 20) for the</p>	<p>3%</p>

	amount of such consideration as set forth in the release.	
<p>Article 48: SECURITY BOND or MORTGAGE DEED executed by way of security for the due execution of an officer or to account for money or other property received by virtue thereof executed by a surety to secure the due performance of a contract</p> <p>EXEMPTION</p> <p>Bond other instrument; when executed :-</p> <p>a) by any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per mensem;</p> <p>b) executed by persons taking advance under the Land improvement loan Act 1883, advance under the Land Improvement Loans Act 1983 (Central Act 19 of 1983) of the Agriculturists Loans Act 1884 (Central Act 12 of 1884) or by their sureties as security for the repayment of such advances ;</p> <p>executed by officers of 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</p>	<p>3%of the value of the security subject to a maximum of Rs.100/-</p>	<p>3%of the value of the security subject to a maximum of Rs. 500/- (Rupees Five hundred)</p>

<p>Article 51:- SHIPPING – ORDER for or relating to the conveyance of goods on board of any vessel.</p>	<p>Twenty paise.</p>	<p>Rs.10/-(Ten Rupees)</p>
<p>Article:52 SURRENDER OF LEASE ; (a)When duty with which the lease chargeable does not exceed thirty rupees. (b) In any other case</p>	<p>The duty with such lease is chargeable Thirty rupees</p>	<p>The duty with which such lease is chargeable subject a maximum of Rs.500/-</p>
<p>Article 55: Trust: A. Declaration of-of, or concerning any property when made by any writing, not being a will or a declaration as provided in Section 2(24). B. Revocation of — of or concerning any property when made by any instrument other than a will.</p>	<p>The same duty as a (conveyance (No.20) for a sum equal to the amount or value of the property concerned, as set forth in the instrument , but not exceeding (two hundred rupees). The same duty as a (Conveyance (No. 20) for a sum equal to the amount or value of the property concerned, as set forth in the instrument , but not exceeding (one hundred rupees).</p>	<p>The same duty as a (conveyance (No.20) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding Rs. 1,000/- (one thousand rupees). The same duty as a (Conveyance (No. 20) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but nit exceeding Rs. 500/- (five hundred rupees).</p>
<p>Article 56:_ WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named or his assignee, of the holder thereof to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed</p>	<p>One rupee fifty paise</p>	<p>Rs. 20/- (Rupees Twenty)</p>

or certified by or on behalf of the persons in whose custody such goods may be.		
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Sd/-
VINOD K. AGRAWAL
PRINCIPAL SECRETARY TO GOVERNMENT