

# Rajasthan Stamp Act 1998

RAJASTHAN

India

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### Act 14 of 1999

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Rajasthan Stamp Act 1998(Rajasthan Act No. 14 of 1999)Last Updated 28th September, 2019Statement of Objects and Reasons - (Act No. 8 of 2017) - At present under section 3-A and section 3-B of the Rajasthan Stamp Act, 1998, surcharges on stamp duty payable only on certain instruments related to immovable property are being levied for the purposes of development of basic infrastructure facilities etc. and propagation of cow and its progeny. With a view to generate more revenue for the aforesaid purposes, the surcharges mentioned above are proposed to be levied on the stamp duty payable on all the instruments included in the Schedule to the Rajasthan Stamp Act, 1998. Provisions are also proposed to empower the State Government to make rules for collection of surcharge and for regulating the duties and remuneration of the person through whom surcharge is collected. Accordingly, section 3-A and 3-B are proposed to be amended suitably.According to section 5 of the Rajasthan Stamp Act, 1998, if the parties execute more than one instrument to complete the single transaction of sale, mortgage or settlement, then only principal instrument of the transaction is chargeable with stamp duty and other remaining instruments of the transaction are not chargeable with stamp duty. Agreement or any other document (memorandum etc.) relating to deposit of title deeds as provided under Article 6 of the said Act is also a kind of mortgage which is usually executed for the purposes of housing or other loans. Section 5 is proposed to be suitably amended to include the instrument of Agreement or any other document (memorandum etc.) relating to deposit of title deeds in the category of instruments mentioned in section 5 and also to prescribe stamp duty of rupees 200/- each on other instruments of the transaction mentioned in section 5.Section 32 of the Rajasthan Stamp Act, 1998 specifies the party by whom stamp duty is payable in the absence of any agreement between the parties to the instrument to bear the expenses of providing proper stamp duty. Section 32 is proposed to be amended to specify the party by whom stamp duty is payable in case of instruments leave and Licence Agreement, Bank Guarantee, Licence relating to arms or ammunitions, Limited Liability Partnership (LLP) so that it is easier to collect the stamp duty and reconcile it as and when required.Sometimes stamp duty is paid in excess of the requirement and case of refund of the stamp duty charged or paid in excess is made out. To provide relief to the people, section 49 of the Rajasthan Stamp Act, 1998 is proposed to be amended to make provisions for refund of stamp duty charged or paid in excess of that which is legally chargeable on the instrument at the time of the

registration of the instrument. Clause (f) of the Article 5 of the Schedule to the Rajasthan Stamp Act, 1998 is proposed to be amended to rationalize the rate of stamp duty on agreements relating to any advertisement made for promotion of any product or program or event with an intention to make profits or business out of it. With a view to rationalize the rates as well as method of calculation of stamp duty on the lease deed, Article 33 of the Schedule to the Rajasthan Stamp Act, 1998 is proposed to be amended. Article 35-A of the Schedule to the Rajasthan Stamp Act, 1998 is proposed to be amended to increase the stamp duty on the instruments of licence and renewal of licence relating to revolvers or pistols from rupees three thousand to five thousand and one thousand to two thousand respectively. At present concessional rate of stamp duty is applicable on release deed of ancestral property executed in favour of family members mentioned in Article 48 of the Schedule to the Rajasthan Stamp Act, 1998. Besides above, lot of ancestral property transaction take place including father's sister and son of predeceased brother also. Therefore, Article 48 is proposed to be amended to include father's sister and son of predeceased brother in the list of family members so as to provide relief in stamp duty also on release deed of ancestral property executed in favour of father's sister or son of predeceased brother. The Bill seeks to achieve the aforesaid objectives. Hence the Bill. Statement of Objects and Reason - (Act No. 5 of 2016). - Sub-section (1) of Section 3-A of the Rajasthan Stamp Act, 1998 is proposed to be amended in consequence of amendment in the Schedule of the Act. With a view to make provision for conservation and propagation of cow and its progeny in the State, a surcharge on stamp duty is proposed to be levied by adding a new Section 3-B in the Act. The proposed surcharge shall not exceed ten percent of the stamp duty chargeable under Section 3 read with the Schedule to the Act. At present, adjudication fee under Section 35 is rupees fifty to two hundred as the Collector may in each case decide. Section 35 of the Rajasthan Stamp Act, 1998 is proposed to be amended to fix the adjudication fees of rupees five hundred in each case. Section 52 of the Rajasthan Stamp Act, 1998 is proposed to be amended to increase the time limit prescribed for rectification of the order of the Collector from ninety days to two years. A new Section 52-B is proposed to be inserted to empower the Inspector General of Stamp to redetermine the stamp duty by re-examining such orders of Collector, which are erroneous or prejudicial to the interest of State revenue. Inspector General of Stamp shall not re-examine the orders of Collector which are more than five years old. Due to insertion of Section 52-B, consequential amendment in Section 65 is also proposed. Section 65 of the Rajasthan Stamp Act, 1998 is proposed to be amended to increase the time limit for filing revision against an order referred to in sub-section (1) of that section on behalf of the State Government from ninety days from date of order to one hundred eighty days from date of communication of the order. Article 1 of the Schedule to the Rajasthan Stamp Act, 1998 is proposed to be amended to increase the stamp duty on the instrument of Acknowledgement of a debt from two rupees to ten rupees. Article 2 of the Schedule to the Rajasthan Stamp Act, 1998 is proposed to be amended to revise the stamp duty on the Administration bond from ten rupees for every hundred rupees, or part thereof of the value of the bond subject to a maximum of one hundred rupees to two percent of the value of bond. Article 3 of the Schedule to the Rajasthan Stamp Act, 1998 is proposed to be amended to revise the stamp duty on the Adoption Deed from three hundred rupees to one thousand rupees. Article 4 of the Schedule to Rajasthan Stamp Act, 1998 is proposed to be amended to increase the stamp duty on the Affidavit from twenty rupees to fifty rupees. Clause (g) of Article 5 of the Schedule to Rajasthan Stamp Act, 1998 is proposed to be amended to increase the stamp duty on an Agreement or memorandum of an agreement not coming under any specific category from one hundred rupees to

five hundred rupees. At present certificates of sale granted in respect of any property sold by public auction by a Civil or Revenue Court, Collector or other Revenue Officer are chargeable under Article 17 of the Schedule to Rajasthan Stamp Act, 1998 with stamp duty on the amount of purchase money. Various other authorities are also empowered to sale the property by public auction under various State or Central Acts. Therefore, to bring every certificate of sale within the ambit of stamp duty and also to charge the stamp duty on the amount of purchase money or market value of the property, whichever is higher, the Article 17 is proposed to be suitably amended. Article 18 of the Schedule to Rajasthan Stamp Act, 1998 is proposed to be amended to charge the stamp duty on the market value of the shares, scrip or stock instead of the face value of such shares, scrip or stock. The rates of stamp duty on the orders of amalgamation, demerger or reconstruction under Article 21 need to be streamlined in line with the stamp duty being charged in other States. Therefore, to rationalize the rates and to change the method of calculation of stamp duty on the orders of amalgamation or demerger or reconstruction, clause (iii) of Article 21 of the Schedule to Rajasthan Stamp Act, 1998 is proposed to be amended. Article 22 of the Schedule to Rajasthan Stamp Act, 1998 is proposed to be amended to increase the stamp duty from five rupees to one hundred rupees on the copy or extract where original is chargeable with duty of more than one rupee. Article 23 of the Schedule to the Rajasthan Stamp Act, 1998 is proposed to be amended to increase the stamp duty from ten rupees to one hundred rupees on the counterpart or duplicate of instruments where original instrument is chargeable with duty of more than three rupees. The present provision of Article 24 of the Schedule to Rajasthan Stamp Act, 1998 provides for stamp duty on Supplementary instruments executed to correct clerical errors in any instrument chargeable with duty. Article 24 of the Schedule to the Act is proposed to be amended to also include the supplementary instruments executed to make amendments, not amounting to transfer of interest in any property, and to increase the stamp duty from one hundred rupees to five hundred rupees. Instruments of leave and licence Agreement are generally being executed as an alternative of lease deeds. Therefore, Article 33-A of the Schedule to the Rajasthan Stamp Act, 1998 is proposed to be amended to provide for stamp duty on the instruments of leave and licence at par with lease deeds. Article 35 of the Schedule to Rajasthan Stamp Act, 1998 is proposed to be amended to increase the stamp duty on the Letter of licence from one hundred rupees to two hundred rupees. A new Article 35-B is proposed to be inserted in the Schedule to Rajasthan Stamp Act, 1998 to provide for stamp duty on instruments relating to constitution, reconstruction or amalgamation, winding up or dissolution of Limited Liability Partnership and conversion of partnership firms or companies into Limited Liability Partnership. Article 43 of the Schedule to Rajasthan Stamp Act, 1998 is proposed to be amended to rationalize the rate of stamp duty on instruments of partnership. Clause (a) of Article 48 of the Schedule to the Rajasthan Stamp Act, 1998 is proposed to be substituted to rationalize the stamp duty in parity with documents of family settlement and partition of ancestral property as well as to redefine family members so as to clearly specify the relatives. Presently, works contracts are charged under Article 58 of the Schedule to the Rajasthan Stamp Act, 1998 with fixed amount of stamp duty according to their classification of value of up to rupees ten lacs, ten to fifty lacs and above fifty lacs. Article 58 of the Schedule to the Act is proposed to be amended to provide ad valorem stamp duty at the rate of 0.25 percent subject to maximum of rupees 15000/- on the amount or value set forth in such contract. Statement of Objects and Reasons - (Act No. 21 of 2018). - At present under section 3-B of the Rajasthan Stamp Act, 1998 surcharge at the rate of ten percent is payable on the stamp duty charged on the instruments mentioned in Schedule to the said Act. In order to generate the

funds for conservation and propagation of cow and its progeny, the rate of surcharge payable under section 3-B is proposed to be increased from ten percent to twenty percent by amending section 3-B of the said Act. Since the Rajasthan State Legislative Assembly was not in session and circumstances existed which rendered it necessary for the Governor of Rajasthan to take immediate action, he, therefore, promulgated the Rajasthan Stamp (Amendment) Ordinance, 2018 (Ordinance No. 3 of 2018), on 13th June, 2018, which was published in Rajasthan Gazette, Part IV (B), Extraordinary, dated 14th June, 2018. The Bill seeks to replace the aforesaid Ordinance. Hence the Bill. [Received the assent of the President on the 24th day of March, 1999; Assent first published in the Rajasthan Gazette Extraordinary Part IV-A, dated 15-5-1999] An Act to consolidate and amend the law relating to Stamps in the State of Rajasthan. Be it enacted by the Rajasthan State Legislature in the Forty-ninth Year of the Republic of India as follows:-

## Chapter I

### Preliminary

#### 1. Short title, extent and commencement.

(1) This Act may be called the Rajasthan Stamp Act, 1998. (2) It extends to whole of the State of Rajasthan. (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, [appoint.] [Brought into force from 27-5-2004 vide Notification issued by the State Government dated 27-5-2004 in Rajasthan Gazette Extraordinary at Page 11.] Analogous Law. - Section 1 of the repealed Act.

#### 2. Definitions.

- In this Act, unless there is something repugnant in the subject or context. -(i) "air rights" shall mean rights to construct upper floors for sale and use, independent of the existing building; (ii) "Banker" means an association, a company or a person who accepts, for the purpose of lending or investment, deposits of money from the public, repayable on demand or otherwise, and withdrawal by cheque, draft, order or otherwise within the territories of India; Analogous law. - Section 2(1) of the repealed Act. (iii) "bill of exchange" means a bill of exchange as defined by the Negotiable Instruments Act, 1881 (Act No. 26 of 1881) and includes also a hundi, and any other document entitling or purporting to entitle any person, whether named therein or not to payment by any other person of, or to draw upon any other person for, any sum of money; Analogous Law. - Section 2(2) of the repealed Act. (iv) "bill of exchange payable on demand" includes, -(a) an order for the payment of any sum of money by a bill of exchange or promissory note or for the delivery of any bill of exchange or promissory note in satisfaction of any sum of money, or for the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen, (b) an order for the payment of any sum of money weekly, monthly or at any other stated period, and (c) a letter of credit, that is to say, any instrument, by which one person authorises another to give credit to the person in whose favour it is drawn; Analogous Law. - Section 2(3) of the repealed Act. (v) "bill of lading" includes a "through bill of lading" but does not include a mate's receipt; Analogous Law. - Section 2(4) of the repealed

Act.(vi)"bond" includes,-(a)any instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be;(b)any instrument attested and not payable to order or bearer, whereby a person obliges himself to pay money to another; and(c)any instrument attested, whereby a person obliges himself to deliver grain or other agricultural produce to another;Explanation. - For the purpose of this clause "attested" means attested by one or more witnesses each of whom has seen the executant sign or affix his mark to the instrument or has seen some other person sign the instrument in the presence and by the direction of the executant, or has received from the executant a personal acknowledgment of such signature or mark of the signature of such other person, and in which each of whom has signed the instrument in the presence of the executant; but it shall not be necessary that more than one of such witnesses shall have been present at the same time, and no particular form of attestation shall be necessary.Analogous Law. - Section 2(5) of the repealed Act.(vii)"chargeable" means, as applied to an instrument, executed or first executed after the commencement of this Act, chargeable under this Act, and, as applied to any other instrument, chargeable under the law in force in India when such instrument was executed or, where several persons executed the instrument at different times, first executed;Analogous Law. - Section 2(6) of the repealed Act.(viii)"cheque" means a bill of exchange, drawn on a specified banker, and not expressed to be payable otherwise than on demand;[(viii-A) "Chief Controlling Revenue Authority" means Rajasthan Tax Board constituted under Section 90 of the Rajasthan Sales Tax Act, 1994 (Act No. 22 of 1995);] [Inserted by Rajasthan Act No. 15 of 2005, dated 20.5.2005.]Analogous Law. - Section 2(7) of the repealed Act.(ix)"clearance list" means a list of transactions relating to contracts required to be submitted to the clearing house of an association in accordance with the rules or bye-laws of the association:Provided that no instrument shall, for the purpose of this Act, be deemed to be a clearance list unless it contains the following declaration signed by the person dealing in such transaction or on his behalf by a properly constituted attorney, namely:-"I/We hereby solemnly declare that the above list contains a complete and true statement of my/our transactions including crossed out transactions and transactions required to be submitted to the clearing house in accordance with the rules/bye-laws of the association. I/We further declare that no transaction for which an exemption is claimed under Article 5 or Article 36 in Schedule to the Rajasthan Stamp Act, 1998, as the case may be, is omitted."Explanation. - Transaction for the purpose of this clause shall include both sale and purchase.(x)"Collector" includes any officer whom the State Government may, by notification in the Official Gazette appoint in this behalf;Analogous Law. - Section 2(9) of the repealed Act.[(x-a) "Concession agreement" means an agreement involving a grant of rights, land or property by the State Government, local authority, public sector undertaking or other statutory entity to provide some service on commercial basis using such assets of the State Government or a local authority or a public sector undertaking, as the case may be, subject to certain conditions;] [Inserted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.](xi)"Conveyance" includes,-(i)a conveyance on sale,(ii)every instrument,(iii)every decree or final order of any Civil Court,(iv)every order made by the High Court under section 394 of the Companies Act, 1956 (1 of 1956) in respect of amalgamation of the companies,(v)sale of air rights,(vi)sale/consent related to below surface rights,by which properly, whether movable or immovable, or any estate or interest in any property is transferred to, or vested in, any other person, intervivos, and which is not otherwise specifically provided for by the schedule;Analogous Law. - Section 2(10) of the repealed Act.(xii)"duly stamped" as applied to an instrument, means that the instrument bears an adhesive or

impressed stamp of not less than the proper amount and that such stamp has been affixed or used in accordance with law for the time being in force in the state; Analogous Law. - Section 2(11) of the repealed Act.(xiii)"executed" and "execution" used with reference to instruments, mean "signed" and "signature"; Analogous Law. - Section 2(12) of the repealed Act.(xiv)"Government security" means a Government security as defined in the Public Debt Act, 1944 (Act No. 18 of 1944);(xv)"immovable property" includes land, benefits to arise out of land and things attached to the earth, or permanently fastened: to any thing attached to the earth, but shall not include standing timber, growing crops or grass;(xvi)"impressed stamp" includes, -(a) labels affixed and impressed by the proper officer, and (b) stamps embossed or engraved on stamped paper; Analogous Law. - Section 2(13) of the repealed Act.(xvii)"India" means the territory of India excluding the State of Jammu and Kashmir; Analogous Law. - Section 2(13A) of the repealed Act.(xviii)"Inspector General of Stamp" means the Inspector General, Registration & Stamps appointed by the State Government;(xix)"instrument" includes every document by which any right or liability is, of purports to be, created, transferred, limited, extended, extinguished, or recorded; Analogous Law. - Section 2(14) of the repealed Act.(xx)"instrument of partition" means any instrument whereby co-owners of any property divide, or agree to divide such property in severalty, and includes, -(i) a final order for effecting a partition passed by any revenue authority or any Civil Court, (ii) an award by an arbitrator directing a partition, and (iii) when any partition is effected without executing any such instrument, any instrument or instruments signed by the co-owners and recording, whether by way of declaration of such partition or otherwise, the terms of such partition amongst the co-owners; Analogous Law. - Section 2(15) of the repealed Act.(xxi)"lease" means a lease as defined in section 105 of the Transfer of Property Act, 1882 (Act No. 4 of 1882), a lease of immovable property or movable property, or of both, and includes also, -(a) a patta, (b) a kabuliyat, or other undertaking in writing, not being a counterpart of a "lease", to cultivate, occupy, or pay or deliver rent for, immovable property, (c) any instrument, by which tolls of any description are let, (d) any writing on an application for a lease intended to signify that the application is granted, (e) any agreement to lease, (f) a declaratory decree or final order of any Civil Court in respect of lease: Provided that, where subsequently an instrument of lease is executed in pursuance of such decree or order, the stamp duty if any, already paid and recovered on such decree or order shall be adjusted towards the total duty leviable on such instrument; Analogous Law. - Section 2(16) of the repealed Act. [(xxi-a) "Leave and Licence" means any instrument, whether called leave or licence or called by any other name, by which one person grants to another, or to a definite number of other persons, a right to do, or continue to do, in or upon the immovable property of the grantor, something which would, in the absence of such right, be unlawful, and such right does not amount to an easement or an interest in property; and] [Inserted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.](xii)"duly stamped" as applied to an instrument, means that the instrument bears an adhesive or impressed stamp of not less than the proper amount and that such stamp has been affixed or used in accordance with law for the time being in force in the state; Analogous Law. - Section 2(11) of the repealed Act.(xxiii)[ "market value" in relation to any property, which is the subject matter of an instrument, means the price which such property would have fetched or would fetch if sold in open market on the date of execution of such instrument as determined by in such manner and by such authority as may be prescribed by rules made under this Act or the consideration stated in the instrument, whichever is higher;] [Substituted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.] Analogous Law. - Section 2(16A) of the

repealed Act.(xxiii)"market value" in relation to any property, which is the subject matter of an instrument, means the price which such property would have fetched if sold in open market on the date of execution of such instrument, or the consideration stated in the instrument, which-ever is higher;(xxiv)"mortgage deed" includes every instrument, whereby, for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of any engagement, one person transfers, or creates to, or in favour of, another, a right over or in respect of specified property;Analogous Law. - Section 2(17) of the repealed Act.(xxv)"movable property" includes standing timber, growing crops and grass, fruit upon and juice in trees, and property of every other description, except immovable property;(xxvi)"paper" includes vellum parchment or any other material on which an instrument may be written;Analogous Law. - Section 2(18) of the repealed Act.(xxvii)"policy of insurance" includes,-(a)any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage or liability arising from an unknown or contingent event;(b)a life policy and any policy insuring any person against accident or sickness, and any other personal insurance;Analogous Law. - Section 2(19) of the repealed Act.(xxviii)"policy of group insurance" means any instrument covering, not less than fifty or such smaller number as the Central Government may approve, either generally or with reference to any particular case, by which an insurer, in consideration of a premium paid by an employer or by an employer and his employees jointly, engages to cover with or without medical examination and for the sole benefit of persons other than the employer, the lives of all the employees or of any class of them, determined by conditions pertaining to the employment, for amounts of insurance based upon a plan which precludes individual selection;Analogous Law. - Section 2(19A) of the repealed Act.(xxix)"policy of sea-insurance" or "sea-policy",- (a)means any insurance made upon any ship or vessel (whether for marine or inland navigation), or upon the machinery, tackle or furniture of any ship or vessel, or upon any goods, merchandise or property of any description whatever on board of any ship or vessel, or upon the freight of, or any other interest which may be lawfully insured in, or relating to, any ship or vessel, and (b)includes any insurance of goods,, merchandise or property for any transit which includes, not only a sea risk within the meaning of clause (a), but also any other risk incidental to the transit insured from the commencement of the transit to the ultimate destination covered by the insurance,Explanation. - Where any person in consideration of any sum of money paid or to be paid for additional freight or otherwise, agrees to take upon himself any risk attending goods, merchandise or property of any description whatever while on board of any ship or vessel, or engages to indemnify the owner of any such goods, merchandise or property from any risk, loss or damage, such agreement or engagement shall be deemed to be a contract for sea insurance;Analogous Law. - Section 2(20) of the repealed Act.(xxx)"power of Attorney" includes any instrument, (not chargeable with a fee under the law relating to court fees for the time being in force) empowering a specified person to act for and in the name of the person executing it and includes an instrument by which a person, not being a person who is legal practitioner, is authorized to appear on behalf of any party in any proceeding before any Court, Tribunal or Authority;Analogous Law. - Section 2(21) of the repealed Act.(xxxi)"promissory note" means a promissory note as defined by the Negotiable Instruments Act, 1881 (Act No. 26 of 1881); it also includes a note promising the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen;Analogous Law. - Section 2(22) of the repealed Act.(xxxii)"public officer" means a public officer as defined in clause (17) of section 2 of the code of Civil Procedure, 1908 (Act

No. 5 of 1908);(xxxiii)"receipt" includes any note, memorandum or writing,-(a)whereby any money, or any bill of exchange, cheque or promissory note is acknowledged to have been received, or(b)whereby any other movable property is acknowledged to have been received in satisfaction of a debt, or(c)whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged, or(d)which signifies or imports any such acknowledgment, and whether the same is or is not signed with the name of any person;Analogous Law. - Section 2(23) of the repealed Act.(xxxiv)"settlement" means any non-testamentary disposition, in writing, of movable or immovable property made,-(a)in consideration of marriage,(b)for the purpose of distributing property of the settler among his family or those for whom he desires to provide, or for the purpose of providing for some person dependent on him, or(c)for any religious or charitable purpose,and includes an agreement in writing to make such a disposition and, where any such disposition has not been made in writing, any instrument recording, whether by way of declaration of trust or otherwise, the terms of any such disposition;Analogous Law. - Section 2(24) of the repealed Act.(xxxv)"soldier" includes any person below the rank of noncommissioned officer who is enrolled under the Army Act, 1950 (Act No. 46 of 1950); and(xxxvi)[ "Stamp" means any mark, seal or endorsement by any agency or person duly authorized by the Inspector General of Stamps and includes an adhesive or impressed stamp, for the purposes of duty chargeable under this Act.] [Inserted by Rajasthan Act No. 15 of 2005, dated 20.5.2005.]

## Chapter II

### Stamp Duties

A - Of the liability of Instruments to duty

#### 3. Instrument chargeable with duty.

- Subject to the provisions of this Act and the exemptions contained in the Schedule, the following instruments shall be chargeable with duty of the amount indicated in the Schedule as the proper duty therefor respectively, that is to say,-(a)every instrument mentioned in that Schedule, which, not having been previously executed by any person, is executed in the State on or after the date of commencement of this Act;(b)[ every instrument mentioned in that Schedule, which, not having been previously executed by any person, is executed out of the State on or after the said date, relates to any matter or thing done or to be done in the State and is received in the State, or relates to any property situate in the State:] [Substituted by Rajasthan Act No. 20 of 2019, dated 20.8.2019.]Provided that no duty shall be chargeable in respect of,-(i)any instrument executed by or on behalf of, or in favour of, the Government in cases where, but of this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument;(ii)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, 1958 (Act No. 44 of 1958), as amended by subsequent Acts.Analogous Law. - Section 3 of the repealed Act.



### **3A. [ Certain instruments chargeable with surcharge. [Inserted by the Rajasthan Finance Act, 2011 (Act No. 15 of 2011) (w.e.f. 9.3.2011).]**

- [(1) All instruments chargeable with duty under section 3 read with Schedule to the Act, shall be chargeable with surcharge at such rate not exceeding 10 percent of the duty chargeable on such rate not exceeding 10 percent of the duty chargeable on such instruments under section 3 read with Schedule to the Act, as may be notified by the State Government, for the purpose of the development of basic infrastructure facilities such as rail or road transportation system, communication system, power distribution systems, sewerage system, drainage system or any other such public utilities serving any area of the State and for financing Municipalities and Panchayati Raj Institutions; and](2)The surcharge chargeable under sub-section (1) shall be in addition to any duty chargeable under section-3.(3)Except as otherwise provided in sub-section (i), Provisions of this Act shall so far as may be apply in relation to the surcharge, chargeable under sub-section (i) as they apply relation to the duty chargeable under-section 3.(4)[ Save as provided in sub-section (3), the State Government may make rules for collection of surcharge leviable under this section and for regulating the duties and remuneration of the person through whom surcharge is collected.] [Added by Rajasthan Finance Act, 2017, dated 31.3.2017.]

### **3B. [ Surcharge for conservation and propagation of cow and its progeny. [Inserted by Rajasthan Act No. 5 of 2016, dated 9.4.2016.]**

- [(1) All instruments chargeable with duty under section 3 read with Schedule to the Act, shall be chargeable with surcharge at such rate not exceeding 10 percent of the duty chargeable on such rate not exceeding [20 percent] of the duty chargeable on such instruments under section 3 read with Schedule to the Act, as may be notified by the State Government, for the purpose of conservation and propagation of cow and its progeny; and](2)The surcharge chargeable under sub-section (1) shall be in addition to any duty chargeable under section 3 and any surcharge chargeable under section 3-A.(3)Except as otherwise provided in sub-section (1), provisions of this Act shall so far as may be apply in relation to the surcharge, chargeable under sub-section (1) as the apply in relation to the duty chargeable under section 3.(3A)[ Save as provided in sub-section (3), the State Government may make rules for collection of surcharge leviable under this section and for regulating the duties and remuneration of the person through whom surcharge is collected.] [Inserted by Rajasthan Finance Act, 2017, dated 31.3.2017.](4)The surcharge collected under this section shall be earmarked and utilized for the purpose of conservation and propagation of cow and its progeny-in the State.]

### **4. [ Payment of stamp duty in cash. [Substituted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.]**

(1)Notwithstanding anything contained in Section 10,-(i)any instrument chargeable with the stamp duty may be executed on an unstamped paper; and(ii)the stamp duty chargeable on such instrument may be paid or collected in such manner as the State Government may prescribe by rules.(2)The registering officer or any other officer authorized by the State Government shall, on production of

such proof of payment of stamp duty under clause (ii) of sub-section (1) as the State Government may prescribe by rules, endorse on the instrument the amount of stamp duty so paid in such manner as the State Government may prescribe by rules.(3)An instrument endorsed under sub-section (2) shall be deemed to be duly stamped under this Act and may be used or acted upon as such to all intents and for all purposes.]Analogous Law. - Section 3A of the repealed Act.

**4A. [ Rounding off of fractions in duty, fee or surcharge payable or allowances to be made. [Inserted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.]**

- In determining the amount of duty, surcharge or fee payable, or of the allowances to be made, under this Act, any fraction of 10 rupees, equal to or exceeding 50 paise shall be rounded off to next 10 rupees, and any fractions of less than 50 paise shall be disregarded.]

**5. Several instruments used in single transaction of sale, mortgage [agreement or any other document (memorandum etc.) relating to the deposit of title deeds] [Inserted by Rajasthan Finance Act, 2017, dated 31.3.2017] or settlement.**

(1)Where, in case of any of sale, mortgage [agreement or any other document (memorandum etc.) relating to the deposit of title deeds] [Inserted by Rajasthan Finance Act, 2017, dated 31.3.2017] or settlement, several instruments are employed for completing the transaction, only the principal instrument shall be chargeable with the duty prescribed for it in the Schedule [and each of the other instruments shall be chargeable with a duty of two hundred rupees instead of the duty, if any, prescribed for it in that Schedule] [Substituted 'and each of the other instruments shall be exempt from duty' by Rajasthan Finance Act, 2017, dated 31.3.2017.].(2)The parties may determine for themselves which of the instruments so employed shall, for the purposes of sub-section (1), be deemed to be the principal instrument:Provided that duty chargeable on the instrument so determined shall be the highest duty which would be chargeable in respect any of the said instruments employed.Analogous Law. - Section 4 of the repealed Act.

**6. Instrument relating to several distinct matters.**

- Any instrument comprising or relating to several distinct matters, shall be chargeable with the aggregate amount of the duties with which separate instruments, each comprising or relating to one of such matters would be chargeable under this Act.Analogous Law. - Section 5 of the repealed Act.

**7. Instruments coming within several descriptions in the Schedule.**

- Subject to the provisions of the last preceding section, an instrument so framed as to come within two or more of the descriptions in the Schedule, shall, where the duties chargeable thereunder are different, be chargeable only with the highest of such duties.Analogous Law. - Section 6 of the

repealed Act.

## **8. Payment of duty on copies, counterparts or duplicates when that duty has not been paid on the principal or original document.**

(1) Notwithstanding anything contained in section 5 of section 7 or in any other law for the time being in force, the duty chargeable on any of the several instrument employed for completing a transaction of sale, mortgage or settlement other than a principal instrument shall, if the principal or original instrument would, when received in the State of Rajasthan have been chargeable under this Act, with a higher rate of duty, be the duty with which the principal or original instrument would have been chargeable under section 20 unless it is proved that the duty chargeable under this Act has been paid-(a) on the principal or original instrument, as the case may be, or (b) in accordance with the provisions of this section. (2) Notwithstanding anything contained in section 39 or in any other law for the time being in force, no instrument, counterpart, duplicate or copy chargeable with duty under this section shall be received in evidence as properly stamped unless the duty chargeable under this section has been paid thereon: Provided that a court before which any instrument, counterpart, duplicate or copy is produced, shall permit the duty chargeable under this section to be paid thereon and may then receive it in evidence. Analogous Law. - Section 6-A of the repealed Act.

## **9. Power to reduce, remit or compound duties.**

(1) the Government, if satisfied that it is necessary to do so in the public interest, may by rule or order published in Official Gazette, reduce or remit, whether prospectively or retrospectively, in the whole or any part of the territories under its administration, the duties with which any instruments or any particular class of instruments, or any of the instruments belonging to such class, or any instruments when executed by or in favour of any particular class of persons, or by or in favour of any member such class are chargeable. (2) The Inspector General of Stamps may by order provide for the composition or consolidation of duties in the case of receipt, policy of Insurance and issues by any incorporated company or other body corporate or of transfers where there is a single transferee, whether incorporate or not, of debentures, bonds or other marketable securities. Explanation. - In sub-section (1) of section 9, the expression "the Government" means, -(a) in relation to stamp-duty in respect of bills of exchange, cheques, promissory notes, bills of lading, letters of credit, policies of insurance, transfer of shares, debentures, proxies and receipt chargeable to stamp duty under the Indian Stamp Act, 1899 (Act No. 2 of 1899) the Central Government, (b) save as aforesaid, the State Government. Analogous Law. - Section 9 of the repealed Act. [9A. Power to reduce or remit penalty or interest. - The State Government, if satisfied that it is necessary to do so in the public interest, may, by notification published in the Official Gazette, reduce or remit the penalty or interest or both imposed or chargeable under this Act.] [Inserted by Rajasthan Act 7 of 2004. w.e.f. 27-5-2004.] Analogous Law. - Section 9-A of the repealed Act. B - Of stamps and mode of using them.

## **10. Duties how to be paid.**

(1) Except as otherwise expressly provided in this Act, all duties with which any instruments are

chargeable shall be paid and such payment shall be indicated on such instruments by means of stamps,-(a)according to the provisions herein contained, or(b)when no such provision is applicable thereto, as the State Government may, by rule, direct.(2)The rule made under sub-section (1) may, among other matters, regulate,-(a)in the case of each kind of instrument the description of stamps which may be used;(b)in the case of instruments stamped with impressed stamps, the number of stamps which may be used; and(c)in the case of bills of exchange or promissory notes, the size of the paper on which they are written.(3)The Inspector General of Stamps may, subject to such conditions as he may deem fit to impose, authorize use of franking machine or any other machine specified by the State Government, for making impressions on instruments chargeable with duties to indicate payment of duties payable on such instruments.(4)(i)Where the Inspector General of Stamps or the Superintendent of Stamps when authorized by the Inspector General of Stamps in this behalf, is satisfied that having regard to the extent of instruments executed and the duty chargeable thereon, it is necessary in public interest to authorise any person, body or organization to such use to franking machine or any other machine, he may, by order in writing authorize such person, body or organization; and(ii)Every such authorization shall be subject to such conditions, if any, as the Inspector General of Stamps may, by any general or special order, specify in this behalf.(5)The procedure to regulate the use of franking machine or any other machine as so authorized shall be such as the Inspector General of Stamps may, by order determine.(6)An impression made under sub-section (3), (4) and (5), on any instrument, shall have the same effect as if duty of an amount equal to the amount indicated in the impression has been paid, in respect of such instrument by means of stamps, under sub-section (1).Analogous Law. - Section 10 of the repealed Act.

## **11. Use of adhesive stamps.**

- The following instruments may be stamped with adhesive stamps, namely,-(a)instruments chargeable with a duty not exceeding twenty paise except parts of bills of exchange payable otherwise than on demand and drawn in sets;(b)bills of exchange drawn or made out of India and promissory notes so drawn or made;(c)entry as an advocate on the roll of a High Court;(d)notarial acts; and(e)transfers by endorsement of shares in any incorporated company or other body corporate.Analogous Law. - Section 11 of the repealed Act.

## **12. Cancellation of adhesive stamps.**

(1)(a)Whoever affixes any adhesive stamp to any instrument chargeable with duty which has been executed by any person shall, when affixing such stamp, cancel the same so that it cannot be used again;(b)Whoever executes any instrument on any paper bearing an adhesive stamp shall, at the time of execution, unless such stamps have been already cancelled in the manner aforesaid, cancel the same so that it cannot be used again.(2)Any instrument bearing an adhesive stamp which has not been cancelled so that it cannot be used again, shall, so far as such stamp is concerned, be deemed to be unstamped.(3)The person required by sub-section (1) to cancel an adhesive stamp may cancel it by writing on or across the stamp his name or initials or the name or initials of his firm with the true date of his so writing, or in any other effectual manner.Analogous Law. - Section 12 of the repealed Act.

### **13. Instruments stamped with impressed stamps how to be written.**

- Every instrument written upon paper stamped with an impressed stamp shall be written in such manner that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument. Explanation 1. - Where two or more sheets of paper stamped with impressed stamps are used to make up the amount of duty chargeable in respect of any instrument, either a portion of such instrument shall be written on each sheet so used, or the sheet on which no such portion is written shall be signed by the executant or one of the executants, with an endorsement indicating that the sheet is attached to another sheet on which the instrument is written. Explanation 2. - Where a single sheet of paper, not being paper bearing an impressed hundi-stamp, is insufficient to admit the entire instrument being written on the side of the paper which bears the stamp so much plain paper may be sub-joint thereto as may be necessary for completing the writing of such instrument, provided that in every such case, a substantial part of the instrument is written on the sheet which bears the stamp before any part is written on the plain papers sub-joined. Analogous Law. - Section 13 of the repealed Act.

### **14. Only one instrument to be on same stamp.**

- No second instrument chargeable with duty shall be written upon a piece of stamped paper upon which an instrument chargeable with duty has already been written: Provided that nothing in this section shall prevent any endorsement which is duly stamped or is not chargeable with duty being made upon any instrument for the purpose of transferring any right created or evidenced thereby, or of acknowledging the receipt of any money or goods the payment or delivery of which is secured thereby. Analogous Law. - Section 14 of the repealed Act.

### **15. Instrument written contrary to Section 13 or 14 deemed unstamped.**

- Every instrument written in contravention of section 13 or section 14 shall be deemed to be not duly stamped. Analogous Law. - Section 15 of the repealed Act.

### **16. Denoting duty.**

- Where duty with which an instrument is chargeable, or its exemption from duty, depends in any manner upon the duty actually paid in respect of another instrument, the payment of such last mentioned duty shall, if application is made in writing to the Collector for the purpose, and on production of both the instruments, be denoted upon such first mentioned instrument, by endorsement under the hand of the Collector or in such other manner, if any, as the State Government may by the rule prescribe. Analogous Law. - Section 16 of the repealed Act. C- Of the time of stamping instruments

## **17. Instruments executed in the State.**

- All instruments chargeable with duty and executed by any person in the State shall be stamped before or at the time of execution or immediately thereafter on the next working day following the day of execution. Analogous Law. - Section 17 of the repealed Act.

## **18. Instruments other than bills and notes executed out of State.**

(1) Every instrument chargeable with duty executed out of the State and not being a bill of exchange, or promissory note, may be stamped within three months after it has been first received in the State. (2) Where any such instrument cannot, with reference to the description of stamp prescribed therefor, be duly stamped by a private person, it may be taken within the said period of three months to the Collector, who shall stamp the same, in such manner as the State Government may by rule prescribe, with a stamp of such value as the person so taking such instrument may require and pay for. Analogous Law. - Section 18 of the repealed Act.

## **19. Bills and notes drawn out of India.**

- The first holder in the State of any bill of exchange, payable otherwise than on demand or promissory note drawn or made out of India shall, before he presents the same for acceptance or payment, or endorses, transfers or otherwise negotiates the same in the State, affix thereto the proper stamp and cancel the same: Provided that - (a) if, at the time any such bill of exchange or note comes into the hands of any holder thereof in the State, the proper adhesive stamp is affixed thereto and cancelled in the manner prescribed under section 12 and such holder has no reason to believe that such stamp was affixed or cancelled otherwise than by the person and at the time required by this Act, such stamp shall, so far as relates to such holder, be deemed to have been duly affixed and cancelled; (b) nothing contained in this proviso shall relieve any person from any penalty incurred by him for omitting to affix or cancel a stamp. Analogous Law. - Section 19 of the repealed Act.

## **20. Payment of duty on certain instrument liable to increased duty in the State of Rajasthan.**

- When any instrument has become chargeable in any part of India other than the State of Rajasthan with duty under the Indian Stamp Act, 1899 (Act No. 2 of 1899) or under any other law for the time being in force in such part and thereafter becomes chargeable with a higher rate of duty in the State of Rajasthan under this Act, - (i) the amount of duty chargeable on such instrument shall be the amount chargeable on it under this Act less the amount of duty, if any, already paid on it in India; and (ii) in addition to the stamps, if any, already affixed thereto, such instrument shall be stamped with the stamp necessary for the payment of the amount of duty chargeable on it under clause (i) in the same manner and at the same time and by the same person as though such instrument were an instrument received in this State for the first time, when it became chargeable with the higher duty. Analogous Law. - Section 19-A of the repealed Act.

## **21. Payment of difference of duty on copies of instruments registered out of the State.**

(1)Where any instrument is registered in any part of India other than the State of Rajasthan and such instrument relates, wholly or partly to any property situate in the State of Rajasthan, the copy of such instrument shall, when received in the State of Rajasthan under the Registration Act, 1908 (Act No. 16 of 1908), be liable to be charged with the difference of duty as on the original instrument.(2)The difference of duty shall be calculated having regard to, the extent of property situated in the State of Rajasthan and the proportionate consideration or market value of such extent of property.(3)The party liable to pay duty on the original instrument shall upon receipt of notice from the registering officer, pay the difference of duty within the time allowed by such registering officer.(4)Where deficiency in duty paid is noticed from the copy of any instrument, the Collector may Suo moto or on a reference from any court or any registering officer, require the production of the original instrument before him within the period specified by him for the purpose of satisfying himself as to the adequacy of the duty paid thereon, and the instrument so produced before the Collector, shall be deemed to have produced or come before him in the performance of his functions and the provisions of sections 35 and 51 shall, mutatis mutandis apply.(5)In case the original instrument is not produced within the period specified by the Collector, he may require the payment of deficit duty, if any, together with penalty under section 44 on the copy of the instrument, within such time as may be prescribed.D - Of valuation for duty

## **22. Conversion of amount expressed in foreign currencies.**

(1)Where an instrument is chargeable with ad valorem duty in respect of any money expressed in any currency other than that of India, such duty shall be calculated on the value of such money in the currency of India according to the current rate of exchange on the day of the date of the instrument.(2)The rate of exchange for conversion of British or any foreign currency into the currency of India, as may be prescribed by the Central Government, under sub-section (2) of section 20 of the Indian Stamp Act, 1899 (Act No. 2 of 1899) for the purposes of calculating stamp duty, shall be deemed to be the current rate of exchange for the purposes of sub-section (1).Analogous Law. - Section 20 of the repealed Act.

## **23. Stock and marketable security how to be valued.**

- Where an instrument is chargeable with ad valorem duty in respect of any stock or of any marketable or other security, such duty shall be calculated on the value of such stock or security according to the average price or the value thereof on the day of the date of the instrument.Analogous Law. - Section 21 of the repealed Act.

## **24. Effect of statement of rate of exchange or average price.**

- Where an instrument contains a statement of current rate of exchange, or average price as the case may require, and is stamped in accordance with such statement, it shall, so far as regards the subject

matter of such statement, be presumed, until the contrary is proved, to be duly stamped. Analogous Law. - Section 22 of the repealed Act.

## **25. Instruments reserving interest.**

- Where interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with duty higher than that with which it would have been chargeable had no mention of interest been made therein. Analogous Law. - Section 23 of the repealed Act.

## **26. Certain instruments connected with mortgages of marketable securities to be chargeable as agreements.**

(1) Where an instrument (not being promissory note or bill of exchange), - (a) is given upon the occasion of the deposit of any marketable security by way of security for money advanced or to be advanced by way of loan, or for an existing or future debt, or (b) makes redeemable or qualifies a duly stamped transfer, intended as a security, of any marketable security, it shall be chargeable with duty as if it were an agreement or memorandum of an agreement chargeable with duty under Article 5 (c) of the Schedule. (2) A release or discharge of any such instrument shall only be chargeable with the like duty. Analogous Law. - Section 23-A of the repealed Act.

## **27. How transfer in consideration of debt, or subject to future payment, etc. to be charged.**

- Where any property is transferred to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or encumbrance upon the property or not, such debt, money or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the transfer is chargeable with ad valorem duty: Provided that nothing in this section shall apply to any such certificate of sale as is mentioned in Article 17 of the Schedule. Explanation. - In the case of a sale of property subject to a mortgage or other encumbrance, any unpaid mortgage money or money charged together with the interest, if any, due on the same, shall be deemed to be part of the consideration for the sale: Provided that, where property subject to a mortgage is transferred to the mortgagee, he shall be entitled to deduct from the duty payable on the transfer the amount of any duty already paid in respect of mortgage. Analogous Law. - Section 24 of the repealed Act.

## **28. Valuation in case of annuity, etc.**

- Where an instrument is executed to secure the payment of an annuity or other sum payable periodically, or where the consideration for a conveyance is an annuity or other sum payable periodically, the amount secured by such instrument or the consideration for such conveyance, as the case may be, shall, for the purposes of this Act, be deemed to be, - (a) where the sum is payable for the definite period so that the total amount to be paid can be previously ascertained such total



amount;(b)where the sum is payable in perpetuity or for an indefinite time not terminable with any life in being at the date of such instrument or conveyance, the total amount which, according to the terms of such instrument or conveyance, will or may be payable during the period of twenty years calculated from the date on which the first payment becomes due; and(c)where the sum is payable for an indefinite time terminable with any life being at the date of such instrument or conveyance the maximum amount which will or may be payable as aforesaid during the period of twelve years calculated from the date on which the first payment becomes due. Analogous Law. - Section 25 of the repealed Act.

## **29. Stamp duty where value of subject matter is indeterminate.**

- Where the amount or value of the subject matter of any instrument chargeable with ad valorem duty, cannot be, or, in the case of an instrument executed before the commencement of this Act, could not have been, ascertained at the date of its execution or first execution, nothing shall be claimable under such instrument more than the highest amount or value for which, it stated in an instrument of the same description, the stamp actually used would, at the date of such execution, have been sufficient: Provided that, in the case of lease of a mine in which royalty or a share of the produce is received as the rent or part of the rent, it shall be sufficient to have estimated such royalty or the value of such share, for the purpose of stamp duty, -(a) when the lease has been granted by or on behalf of the Government, at such amount or value as the Collector may, having regard to all the circumstances of the case, have estimated as likely to be payable by way of royalty or share to the Government under the lease, or (b) when the lease has been granted by any other person, at twenty thousand rupees a year; and the whole amount of such royalty or share, whatever it may be, shall be claimable under such lease: Provided further that, where proceedings have been taken in respect of an instrument under section 35 or 45, the amount certified by the Collector shall be deemed to be the stamp actually used at the date of execution. Analogous Law. - Section 26 of the repealed Act.

## **30. Facts affecting duty to be set forth in instruments.**

(1) The consideration, if any, and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein. (2) In the case of instruments relating to immovable property chargeable with an ad valorem duty on the market value of the property, the instrument shall fully and truly set forth the land revenue in the case of revenue paying land, the annual rental or gross assets, if any, in the case of other immovable property, the local rates, municipal or other taxes, if any, to which such property may be subject, and any other particulars which may be prescribed by rules made under this Act. Analogous Law. - Section 27 of the repealed Act.

## **31. Direction as to duty in case of certain conveyances.**

(1) Where any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts by different instruments, the consideration shall be apportioned in such manner as the parties think fit, provided that a distinct consideration for each separate part is set forth in the conveyance relating thereto and such conveyance shall be chargeable

with ad valorem duty in respect of such distinct consideration.(2)Where property contracted to be purchased for one consideration for the whole, by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts by separate instruments to the persons by or for whom the same was purchased, for distinct parts of the consideration, the conveyance of each separate part shall be chargeable with ad valorem duty in respect of the distinct part of the consideration therein specified.(3)Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof, contract to sell the same to any other person and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance shall be chargeable with ad valorem duty in respect of the consideration for the sale by the original purchaser to the sub-purchaser.(4)Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof, contracts to sell the whole, or any part thereof, to any other person or persons and the property is in consequence conveyed by the original seller to different person in parts, the conveyance of each part sold to a sub-purchaser shall be chargeable with ad valorem duty in respect only of the consideration paid by such sub-purchaser, without, regard to the amount or value of the original consideration; and the conveyance of the residue, if any, of such property to the original purchaser shall be chargeable with ad valorem duty in respect only of the excess of the original consideration over the aggregate of the considerations paid by the sub-purchasers:Provided that the duty on such last-mentioned conveyance shall in no case be less than ten rupees.(5)Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with ad valorem duty in respect of the consideration paid by him and is duly stamped accordingly, any conveyance to be after-wards made to him of the same property by the original seller shall be chargeable with a duty equal to that which would be chargeable on a conveyance for the consideration obtained by such original seller, or, where such duty would exceed fifty rupees, with a duty of fifty rupees.Explanation. - For the purpose of this section, the consideration with respect to an instrument shall, where it relates to chargeability of ad valorem duty, be deemed to be the market value of the property.Analogous Law. - Section 28 of the repealed Act.E - Duty by whom payable

## **32. Duties by whom payable.**

- In the absence of an agreement to the contrary the expense of providing the proper stamp shall be borne,-(a)in the case of any instrument described in any of the following Articles of the Schedule, namely:-No. 2 (Administration bond),No. 6 (Agreement relating to deposit of title-deeds, pawn or pledge),No. 14 (Bond),No. 15 (Bottomry Bond),No. 25 (Customs Bond),No. 30 (Further charge-instrument of),No. 32 (Indemnity Bond),No. 37 (Mortgage deed),No. 48 (Release),No. 49 (Respondentia Bond),No. 50 (Security bond or Mortgage-deed),No. 51 (Settlement),-by the person drawing, marking or executing such instrument;(b)in the case of a conveyance (including a re-conveyance of mortgaged property)-by the grantee; in the case of a lease or agreement to lease-by the lessee or intended lessee;(bb)[ in the case of a leave and licence agreement - by licensee;] [Inserted by Rajasthan Finance Act, 2017, dated 31.3.2017](c)in the case of a counterpart of a lease-by the lessor;(cc)[ in the case of Bank Guarantee, Licence relating to arms and ammunitions, Limited Liability Partnership (LLP) - by the person in favour of whom instrument is executed;] [Inserted by Rajasthan Finance Act, 2017, dated 31.3.2017](d)in the case of an instrument of exchange-by the parties in equal shares;(e)in the case of certificate of sale-by the purchaser of the

property to which such certificate relates;(f)in the case of an instrument of partition-by the parties thereto in proportion to their respective shares in the whole property partitioned, or when the partition is made in execution of an order passed by a revenue authority or Civil Court or arbitrator, in such proportion as such authority, Court or arbitrator directs;(ff)[ in the case of a works contract or a sub-contract-by the contractor or sub-contractor, as the case may be; and] [Inserted by Rajasthan Act 7 of 2004, w.e.f. 27-5-2004.](g)in the case of any other instrument chargeable with stamp duty under this Act by the person executing the instrument.Analogous Law. - Section 29 of the repealed Act.

### **33. Obligation to give receipt in certain cases.**

- Any person receiving any money exceeding [five thousand] [Substituted 'five hundred' by Rajasthan Act No. 15 of 2005, dated 20.5.2005.] rupees in amount, or any bill of exchange, cheque or promissory note for an amount exceeding [five thousand] [Substituted 'five hundred' by Rajasthan Act No. 15 of 2005, dated 20.5.2005.] rupees, or receiving in satisfaction or part satisfaction of a debt, any movable property exceeding [five thousand] [Substituted 'five hundred' by Rajasthan Act No. 15 of 2005, dated 20.5.2005.] rupees in value, shall, on demand by the person paying or delivering such money, bill, cheque, note or property, give a duly stamped receipt for the same and any person receiving or taking credit for any premium or consideration for any renewal of any contract of fire-insurance, shall within one month after receiving or taking credit for such premium or consideration, give duly stamped receipt for the same.Analogous Law. - Section 30 of the repealed Act.

### **34. Person from whom duty on an instrument is due.**

- For the purposes of this Act, the person from whom duty on an instrument is due, is,-(a)the person liable under an agreement or under sections 19, 32 and 33, or(b)where clause (a) does not apply, the executant of the instrument.

## **Chapter III**

### **Adjudication as to stamps**

### **35. Adjudication as to proper stamp.**

(1)When any instrument, whether executed or not and whether previously stamped or not, is brought to the Collector, and the person bringing it applies to have the opinion of that officer as to the duty, if any, with which it is chargeable, [and pays a fee of five hundred rupees] [Subsituted 'and pays a fee of such amount (not exceeding fifty rupees and not less than ten rupees) as the Collector may in each case direct' by Rajasthan Act No. 5 of 2016, dated 9.4.2016.], the Collector shall determine the duty, if any, with which in his judgment, the instrument is chargeable.(2)For this purpose Collector may require to be furnished with an abstract of the instrument, and also with such affidavit or other evidence as he may deem necessary to prove that all the facts and circumstances affecting the charge ability of the instrument with duty, or the amount of the duty with which it is

chargeable, are fully and truly set forth therein, and may refuse to proceed upon any such application until such abstract and evidence have been furnished accordingly: Provided that, - (a) no evidence furnished in pursuance of this section shall be used against any person in any civil proceeding, except in an inquiry as to the duty with which the instrument to which it relates is chargeable; and (b) every person by whom and such evidence is furnished shall, on payment of the full duty with which the instrument to which it relates, is chargeable, be relieved from any penalty which he may have incurred under this Act by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid. (3) Where the Collector has reason to believe that the market value of the property has not been truly set forth in the instrument brought to him for determining the duty under sub-section (1) he may, after such inquiry as he may deem proper and after giving a reasonable opportunity of being heard to the person bringing the instrument, determine the market value of such property for the purpose of duty. Analogous Law. - Section 31 of the repealed Act. Determination of duty and procedure thereon

### **36. Certificate by Collector.**

(1) When an instrument brought to the Collector under section 35 is, in his opinion, one of a description chargeable with duty, and (a) the Collector determines that it is already fully stamped, or (b) the duty determined by the Collector under section 35, or such a sum as, with the duty already paid in respect of the instrument, is equal to the duty so determined, has been paid, the Collector shall certify by endorsement on such instrument that the full duty (stating the amount) with which it is chargeable, has been paid. (2) When such instrument is, in his opinion, not chargeable with duty, the Collector shall certify in the manner aforesaid that such instrument is not so chargeable. (3) Any instrument upon which an endorsement has been made under this section, shall be deemed to be duly stamped or not chargeable with duty as the case may be; and, if chargeable with duty, shall be receivable in evidence or otherwise, and may be acted upon and registered as if it had been originally duly stamped: Provided that nothing in this section shall authorize the Collector to endorse any instrument chargeable with a duty not exceeding ten paise or any bill of exchange or promissory note, when brought to him, after the drawing or execution thereof, on paper not duly stamped: Provided further that, - (a) any instrument executed or first executed in the State and brought to the Collector within one month of its execution or first execution, as the case may be; or (b) any instrument executed or first executed out of State and brought to the Collector within three months after it has been first received in the State; shall be chargeable with duty as applicable at the time of its execution and where any instrument is presented to the Collector after the period specified above, such instrument shall be chargeable with duty as applicable at the time of its presentation and calculated, on the basis of market value, wherever applicable, prevalent on the date of its presentation before the collector and he may certify accordingly. Analogous Law. - Section 32 of the repealed Act.

## **Chapter IV**

### **Instrument not duly stamped**

### **37. Examination and impounding of instruments.**

(1) Every person having by law or consent of parties authority to receive evidence, and every person in charge of a public office, except an officer of a police, before whom any instrument, chargeable, in his opinion, with duty, is produced or comes in the performance of his functions, shall if it appears to him that such instrument is not duly stamped, impound the same. (2) For that purpose every such person shall examine every instrument so chargeable and so produced or coming before him, in order to ascertain whether it is stamped with a stamp of the value and description required by the law in force in the State when such instrument was executed or first executed: Provided that, - (a) nothing herein contained shall be deemed to require any Magistrate or Judge of a Criminal Court to examine or impound, if he does not think fit so to do, any instrument coming before him in the course of any proceeding other than a proceeding under Chapter XI or Part D of Chapter X of the Code of Criminal Procedure, 1973 (Act No. 2 of 1974); (b) in the case of a Judge of a High Court, the duty of examining and impounding any instrument under this section may be delegated to such officer as the Court appoints in this behalf. (3) For the purposes of this section in cases of doubt, - (a) the State Government may determine what offices shall be deemed to be public offices; and (b) the State Government may determine who shall be deemed to be persons in charge of public offices. (4) When a person in charge of a public office, during the course of inspection or otherwise, detects from an instrument or copy thereof or when it appears therefrom to the person referred to in sub-section (1) that the instrument is not duly stamped, such person shall forthwith make a reference to the Collector in that matter. (5) The Collector may, suo moto or on such reference, call for the original instrument for ascertaining whether it is duly stamped and the instrument so produced shall be deemed to have been produced or come before him in the performance of his functions and in case the original instrument is not produced within the period specified by the Collector, he may require the payment of the proper duty or the amount required to make up the same together with the penalty under section 44. Analogous Law. - Section 33 of the repealed Act.

### **38. Special provisions as to unstamped receipts.**

- Where any receipt chargeable with a duty not exceeding one rupee is tendered to or produced before any officer unstamped in the course of audit of any public account, such officer may in his discretion, instead of impounding the instrument, require a duly stamped receipt to be substituted therefore. Analogous Law. - Section 34 of the repealed Act.

### **39. Instruments not duly stamped inadmissible in evidence, etc.**

- No instrument chargeable with duty under this Act shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive evidence, or shall be acted upon, registered or authenticated by any such person or by any public officer, unless such instrument is duly stamped: Provided that, - (a) any such instrument shall, subject to all just exceptions, be admitted in evidence on payment of, - (i) the duty with which the same is chargeable, or in the case of an instrument insufficiently stamped, of the amount required to make up such duty, and (ii) [ a penalty at the rate of two percent of the amount of the deficient duty per month or part thereof for the period during which the instrument remained insufficiently stamped or twenty five

percent of the deficient stamp duty, whichever is higher, but such penalty shall not exceed to two times of the deficient stamp duty.] [Substituted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.](b)where a contract or agreement of any kind is effected by correspondence consisting of two or more letters and any one of the letters bears the proper stamp, the contract or agreement shall be deemed to be duly stamped;(c)nothing herein contained shall prevent the admission of any instrument as evidence in any proceeding in a criminal court, other than a proceedings under Chapter IX or Part D of Chapter X of the Code of Criminal Procedure, 1973 (Act No. 2 of 1974).(d)nothing herein contained shall prevent the admission of any instrument in any court when such instrument has been executed by or on behalf of the Government or where it bears the certificate of the collector as provided by section 36 or any other provision of this Act;(e)nothing herein contained shall prevent the admission of a copy of any instrument or of an oral account of the contents of any instrument, if the stamp duty or a deficient portion of the stamp duty and penalty as specified in clause (a) is paid;(f)nothing herein contained shall prevent the admission of any instrument in evidence in any court when stamp duty on such instrument has already been paid in advance in the form of a consolidated lump sum;(g)nothing herein contained shall prevent the admission of any instrument in any court when such document has been executed by or on behalf of the Government or where it bears the Certificate of the Collector as provided by section 36 or any other provision of this Act. Analogous Law. - Section 35 of the repealed Act.

#### **40. Admission of instrument, where not to be questioned.**

- Where an instrument has been admitted in evidence, such admission shall not; except as provided in section 71, be called in question at any stage of the same suit or proceeding on the ground that the instrument has not been duly stamped. Analogous Law. - Section 36 of the repealed Act.

#### **41. Admission of improperly stamped instruments.**

- The State Government may make rules providing that, where an instrument bears a stamp of sufficient amount but of improper description, it may on payment of the duty with which the same is chargeable, be certified to be duly stamped, and any instrument so certified shall then be deemed to have been duly stamped as from the date of its execution. Analogous Law. - Section 37 of the repealed Act.

#### **42. Instruments impounded how dealt with.**

(1)When the person impounding an instrument under section 37 has by law or consent of parties authority to receive evidence and admits such instrument in evidence upon payment of a penalty as provided by section 39 of duty as provided by section 41, he shall send to the Collector an authenticated copy of such instrument, together with a certificate in writing stating the amount of duty and penalty levied in respect thereof and shall send such amount to the Collector, or to such person as he may appoint in this behalf.(2)In every other case, the person so impounding an instrument shall send its original to the Collector: Provided that where the person who produced the instrument, or any party interested, is prepared to pay the cost of preparing a copy of the instrument, then:-(a)an authenticated copy of the instrument shall be got prepared by the person

impounding the instrument;(b)only the authenticated copy shall be sent to the Collector;(c)the Collector shall take action on the authenticated copy as if it were the instrument in original; and(d)any certificate to be endorsed with reference to the instrument by the Collector under clause (a) of sub-section (1) of section 44 or under sub-section (1) of section 46 shall be endorsed on the authenticated copy, ordinarily within 30 days of receipt of the instrument by the Collector and when that copy is received back by the person impounding the instrument that person shall copy the certificate on the original instrument and also authenticate such copy of the certificate. Analogous Law. - Section 38 of the repealed Act.

#### **43. [ Collector's power to refund penalty under sub-section (1) of section 42. [Substituted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.]**

- Where a copy of an instrument which has been impounded only because it has been written in contravention of Section 13 or Section 14 is sent to the Collector under sub-section (1) of Section 42, he may refund whole penalty paid in respect of such instrument.]Analogous Law. - Section 39 of the repealed Act.

#### **44. Collector s power to stamp instrument impounded.**

(1)When the Collector,-(a)impounds any instrument under section 37, or(b)receives any instruments sent to him under sub-section (2) of section 42,and such instrument is chargeable with a duty under this Act, he shall adopt the following procedure,-(i)if he is of opinion that such instrument is duly stamped or is not chargeable with duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable, as the case may be;(ii)if he is of opinion that such instrument is chargeable with duty and is not duly stamped, he shall require the payment of proper duty or the amount required to make up the same, together with [a penalty at the rate of two percent of the amount of the deficient duty per month or part thereof for the period during which the instrument remained unstamped or insufficiently stamped or twenty five percent of the deficient stamp duty, whichever is higher, but not exceeding two times of the deficient stamp duty:] [Substituted 'a penalty of one hundred rupees; or, if he thinks fit an amount not exceeding ten times the amount of the proper duty or of the deficient portion thereof, whether such amount exceeds or falls short of one hundred rupees' by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.]Provided that, when instrument has been impounded only because it has been written in contravention of section 13 or section 14, the collector may, if he thinks fit, remit the whole penalty prescribed by this section.(2)Every certificate under clause (a) of sub-section (1), shall for the purpose of this Act, be conclusive evidence of matters stated therein.(3)Where an instrument has been sent to the collector under sub- section (2) of section 42, the Collector shall, when he has dealt with it as provided by this section, return it to the impounding officer. Analogous Law. - Section 40 of the repealed Act.

#### **45. Instruments unduly stamped by accident.**

- If any instrument chargeable with duty and not duly stamped under this Act, is produced by any person of his own motion before the Collector within one year from the date of its execution or first execution, and such person brings to the notice of the Collector the amount of the proper duty, and offers to pay to the Collector the amount of the proper duty or the amount required to make up the same, and the Collector is satisfied that the omission to duly stamp such instrument has been occasioned by accident, mistake or urgent necessity he may, instead of proceeding under section 37 and 44 receive such amount and proceed further as hereinafter provided: Provided that where any instrument executed or first executed is brought to the Collector after the expiration of one month from the date of its execution or first execution, such instrument shall be chargeable with duty as applicable at the time of its presentation before the collector under this section. Analogous Law. - Section 41 of the repealed Act.

#### **46. Endorsement of instruments on which duty has been paid under sections 39, 44 or 45.**

(1) When the duty and penalty, if any, leviable in respect of any instrument have been paid under section 39, section 44 or section 45, the person admitting such instrument in evidence or the Collector, as the case may be; shall certify by endorsement thereon that the proper duty or, as the case may be, the proper duty and penalty (stating the amount of each) have been levied in respect thereof, and the name and residence of the person paying them. (2) Every instrument so endorsed shall thereupon be admissible in evidence, and may be registered and acted upon and authenticated as if it has been duly stamped, and shall be delivered on his application in this behalf so the person from whose possession it came into the hands of the officer impounding it, or to such a person for whom he may direct: Provided that, - (a) no instrument which has been admitted in evidence upon payment of duty and a penalty under section 39, shall be so delivered before the expiration of one month from the date of such impounding of if the collector has certified that its further detention is necessary and has not canceled such certificate; (b) nothing in this section shall affect the order XIII, Rule 9, of the Code of Civil Procedure, 1908 (Act No. 5 of 1908). Analogous Law. - Section 42 of the repealed Act.

#### **47. Prosecution for offence against stamp law.**

- The taking of proceedings or the payment of stamp duty, surcharge if any and penalty under this Chapter in respect of any instrument shall not bar the prosecution of any person who appears to have committed an offence against the stamp law in respect of such instrument: Provided that no such prosecution shall be instituted in the case of any instrument in respect of which such a penalty has been paid, unless it appears to the collector that the offence was committed with an intention of evading payment of the proper duty. Analogous Law. - Section 43 of the repealed Act.



#### **48. Persons paying duty or penalty may recover the same in certain cases.**

(1)When any duty or penalty has been paid under section 39, section 41, section 44 or section 45, by any person in respect of any instrument, and by agreement or under the provisions of section 32, or any other enactment in force at the time such instrument was executed, some other person was bound to bear the expense of providing the proper stamp for such instrument, the first mentioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid.(2)For the purpose of such recovery any certificate granted in respect of such instrument under this Act shall be conclusive evidence of the matters therein certified.(3)Such amount may, if the Court thinks fit, be included in any order as to costs in any suit in or proceeding to which persons are parties and in which such instrument has been tendered in evidence and if the Court does not include the amount in such order, no further proceeding for the recovery of the amount shall be maintainable.Analogous Law. - Section 44 of the repealed Act.

#### **49. Power to refund penalty or excess duty in certain cases.**

(1)Where any penalty is paid under section 39 or section 44, the Chief Controlling Revenue Authority may, upon application in writing made within one year from the date of the payment, refund such penalty wholly or in part.(2)Where, in the opinion of the Chief Controlling Revenue Authority, Stamp duty in excess of that which is legally chargeable has been charged and paid under section 39 or section 44, such authority may upon application in writing made within three months of the order charging the same, refund the excess.(3)[ Where stamp duty in excess of that which is legally chargeable has been charged or paid on the instrument at the time of the registration of such instrument the State Government or any officer authorized by the State Government by notification may, upon application in writing made within six months from the date of registration, refund the excess.] [Added by Rajasthan Finance Act, 2017, dated 31.3.2017]Analogous Law. - Section 45 of the repealed Act.

#### **50. Non-liability for loss of instrument sent under section 42.**

(1)If any instrument sent to the Collector under subsection (2) of section 42 is lost, destroyed or damaged during transmission, the person sending the same shall not be liable for such loss, destruction or damage.(2)When any instrument is about to be so sent, the person from whose possession it came into the hands of the person impounding the same require a copy thereof to be made at the expense of such first mentioned person and authenticated by the person impounding such instrument.Analogous Law. - Section 46 of the repealed Act.

#### **51. Instruments under valued, how to be valued.**

(1)Notwithstanding anything contained in the Registration Act, 1908 (Act No. 16 of 1908) and the rules made thereunder as in force in Rajasthan where, in the case instrument relating to an immovable property chargeable with an advalorem duty on the market value of the property as set forth in the instrument, the registering officer has, while registering the instrument, reasons to

believe that the market value of the property has not been truly set forth in the instrument, he may either before or after registering the instrument, send it in original to the Collector for taking action under sub-section (3). (2) When through mistake or otherwise any instrument which is undervalued and not duly stamped is registered under the Registration Act, 1908, the registering officer may call for the original instrument from the party and, after giving the party liable to pay stamp duty an opportunity of being heard and recording the reasons in writing and furnishing a copy thereof to the party, impound it and on failure to produce such original instrument by the party, a true copy of such instrument taken out from the registration record shall, for the purposes of this section, be deemed to be original of such instrument and send it to the Collector for taking action under sub-section (3). (3) [On receipt of the instrument under sub-section (1) or (2), the Collector shall, after giving the parties a reasonable opportunity of being heard and after holding an enquiry in the prescribed manner, determine the market value and stamp duty including the penalty at the rate of two percent of the amount of the deficient duty per month or part thereof for the period during which the instrument remained unstamped or insufficiently stamped or twenty five percent of the deficient stamp duty, whichever is higher, but not exceeding two times of the deficient stamp duty, and surcharge, if any, payable thereon and if the amount of stamp duty including penalty and surcharge, if any, so determined exceeds the amount of stamp duty including penalty and surcharge, if already paid, the deficient amount shall be payable by the person liable to pay the stamp duty including penalty and surcharge, if any; and] [Substituted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.] (4) Where it appears to a person having by law or consent of parties authority to receive evidence or a person in charge of a public office, during the course of inspection or otherwise, except an officer of a police, that an instrument is undervalued such person shall forthwith make a reference to the Collector in that matter. (5) [The Collector may, suo motu or on a reference made under sub-Section (4) call for and examine any instrument not referred to him under sub-Section (1) or (2), from any person referred to in sub-Section (4) or the executant or any other person for the purpose of satisfying himself as to correctness of the market value of the property, and if after such examination, he has reason to believe that the market value of such property has not been truly set forth in the instrument, he may determine in accordance with the procedure provided in sub-Section (3) the market value and the amount of stamp duty, if any, payable thereon together with a penalty at the rate of two percent of the amount of the deficient duty per month or part thereof for the period during which the instrument remained unstamped or insufficiently stamped or twenty five percent of the deficient stamp duty, whichever is higher, but not exceeding two times of the deficient stamp duty, which shall be payable by the person liable to pay the stamp duty and penalty.] [Substituted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.] (6) Where for any reason the original document called for by the collector under sub-section (5) is not produced or cannot be produced, the Collectors may, after recording the reasons for its not production, call for a certified copy of the entries of the document from, the registering officer concerned and exercise the powers conferred on him under sub-section (5). (7) For the purpose of inquiries under this section, the Collector shall have power to summon and enforce the attendance of witnesses, including the parties to the instrument or any of them, and to compel the production of documents by the same means, and so far as may be in the same manner, as is provided in the case of civil court under Code of Civil Procedure, 1908 (Act 5 of 1908). Analogous Law. - Section 47-A of the repealed Act.

## **52. Rectification of mistakes.**

- With a view of rectifying any mistake apparent from the record, the Collector may amend any order made by him under this Act, within [two years] [Inserted 'ninety days' by Rajasthan Act No. 5 of 2016, dated 9.4.2016.] of the date of order either on his own motion or on the mistake being brought to his notice by person affected by the order: Provided that if any such amendment is likely to affect any person pre-judicially, it shall not be made without giving to such person reasonable opportunity of being heard. Analogous Law. - Section 47-B of the repealed Act.

### **52A. [ Reopening of ex-parte orders. [Inserted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.]**

(1) Where an order has been passed by the Collector ex-parte under this Act, the aggrieved person may apply to the Collector for reopening of such order within thirty days from the date of communication of such order to him on the grounds that he did not receive the notice or summons issued to him in the matter or that he was prevented by sufficient cause from complying with any notice or summons issued to him. (2) If the Collector is satisfied with the ground specified in the application made under sub-Section (1), he shall reopen the ex-parte order and after hearing the aggrieved person may pass such order as he may think proper in the circumstances of the matter within three months from the date of receipt of the application under sub-Section (1).]

### **52B. [ Revision by the Inspector General of Stamp. [Inserted by Rajasthan Act No. 5 of 2016, dated 9.4.2016.]**

(1) The Inspector General of Stamp may suo motu or otherwise, call for and examine the record of any proceeding under Chapter III, IV and V of this Act, and if he considers that any order passed therein by Collector is either erroneous or prejudicial to the interest of the State revenue, he may, after having made or after having caused to be made such enquiry as he considers necessary, and after having given to the party concerned a reasonable opportunity of being heard, pass such order or issue such direction as he deems proper under the circumstances of the case. (2) No order or direction under sub-section (1) shall be passed or issued by the Inspector General of Stamp after expiry of a period of five years from the date on which the order sought to be revised was passed.]

## **53. Determination of the correct nature of the document and the recovery of proper duty.**

(1) Notwithstanding anything contained in the Registration Act, 1908 (Act 16 of 1908) and the rules made thereunder as in force in Rajasthan, where the registration officer has, while registering a document or instrument, reasons to believe that the nature of the document or instrument has not been correctly mentioned, he may, either before or after registering such document or instrument, send it, in original, to the Collector for taking action under sub-section (3). (2) When through mistake or otherwise any instrument which is misclassified and not duly stamped, is registered under the Registration Act, 1908 (Act No. 16 of 1908), the registering officer may call for the original

instrument from the party and, after giving the party liable to stamp duty an opportunity of being heard and recording the reasons in writing and furnishing a copy thereof to the party, impound it and on failure to produce such original instrument by the party, a true copy of such instrument taken out from the registration record shall, for the purposes of this section, be deemed to be the original of such instrument and send it to the Collector for taking action under sub-section (3).(3)[ On receipt of document or instrument under sub-Section (1) or (2), the Collector shall, after giving the parties a reasonable opportunity of being heard, determine the correct nature of the document or instrument and the stamp duty including the penalty at the rate of two percent of the amount of the deficient duty, per month or part thereof for the period during which the instrument remained unstamped or insufficiently stamped or twenty five percent of the deficient stamp duty, whichever is higher, but not exceeding two times of the deficient stamp duty, and surcharge, if any, payable thereon and may require the payment of the stamp duty including penalty and surcharge, if any, so determined or the amount required to make up the same; and] [Substituted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.](4)Where it appears to a person having by law or consent of parties authority to receive evidence or a person incharge of a public office, during the course of inspection or otherwise, except an officer of a police, that a document or an instrument has not been correctly mentioned while registering it, such person shall forth with make a reference to the Collector to determine the correct nature thereof.(5)[ The Collector may, suo motu or on a reference made under sub-Section (4) or otherwise call for and examine any document or instrument not referred to him under sub-Section (1) or (2), from any person referred to in sub-Section (4) or the executant or any other person, which has been registered and returned to the executant or any other person for the purpose of satisfying himself as to the correctness with regard to the nature of the document or instrument and if he is satisfied, after giving the parties a reasonable opportunity of being heard, that the nature of document or instrument had not correctly been mentioned or determined, he may determine the correct nature of the document or instrument and the stamp duty, if any, payable thereon together with a penalty at the rate of two percent of the amount of the deficient duty per month or part thereof for the period during which the instrument remained unstamped or insufficiently stamped or twenty five percent of the deficient stamp duty, whichever is higher, but not exceeding two times of the deficient stamp duty, and require payment of stamp duty including penalty, if any, so determined or the amount require to make up the same.] [Substituted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.]Analogous Law. - Section 47-C of the repealed Act.

## **54. Intimation or reference and payment of duty before reference.**

(1)Notwithstanding anything herein before contained, the registering officer shall, before making reference to the Collector under this Act, intimate to the parties concerned about the reference proposed to be made by him.(2)In case the person liable to pay the duty offers to pay the amount of duty chargeable on such instrument, the registering officer shall, on payment of such duty, certify it on the instrument by endorsement and shall not make the reference.Analogous Law. - Section 47-D of the repealed Act.

## **55. Procedure in case of non-registration of documents required to be registered with the purpose of avoiding stamp duty.**

(1) If it appears to any registering officer or any other person that an instrument relating to a transaction compulsarily registerable under section 17 of the Registration Act, 1908 (Act No. 16 of 1908) has not been presented for registration with a view to avoiding payment of stamp duty or for any other reason, he shall immediately inform the collector concerned for taking necessary action under the Stamp Law. (2) On receipt of information under sub-section (1) or suo motu, the Collector shall issue a notice to the party/parties referred to in the information received, with a view to ensuring that the instrument is presented along with full facts and circumstances as required under section 30 of the Act to determine the liability for payment of stamp duty. (3) Upon service of notice where the instrument in question is presented before the Collector, he shall proceed as provided by section 51 and/or 53 of the Act, as the case may be. (4) Where the party/parties, served with notice do not present the instrument and/or appear before the Collector to [refute] [Substituted, for the word 'refuse' by Rajasthan Act 7 of 2004. w.e.f. 27-5-2004.] the presumption of the information in question being correct, the Collector shall proceed to enquire into the correctness of the information in such manner as he deems fit. (5) After the aforesaid enquiry, where it appears to the Collector that the instrument in question has not been presented for registration with a view to avoiding stamp duty, it shall be deemed to be a violation of section 30 of the Act and if such non production is with a view to concealing the consideration, if any, and all other facts and circumstances affect the chargeability of the said instrument with duty, and the determination of such duty, the Collector shall launch a prosecution against the person concerned under section 73 or 75 of the Act, as the case may be.

## **56. Recovery of duties and penalties.**

- All duties, penalties and other sums required to be paid under this chapter may be recovered by the Collector by distress and sale of the movable or immovable property of the person from whom the same are due, or by any other process for the time being in force for the recovery of arrears of land revenue.

### **56A. [ Power of Inspector General of Stamps to reduce or waive interest and penalty. [Inserted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.]**

(1) Notwithstanding anything contained in this Act, Inspector General of Stamps may on an application made in this behalf by a defaulter, reduce or waive the amount of interest or penalty or both up to a maximum limit of rupees twenty five thousand if the defaulter agrees to deposit the remaining amount of duties, penalties, interest and any other sums required to be paid by him under this Act within thirty days from such order. (2) If the defaulter fails to deposit the amount specified in sub-Section (1) within the time specified in that sub-section, the order of reduction or waiver passed under sub-Section (1) shall stand withdrawn on the expiry of aforesaid period of thirty days.]

## **57. Validity of certificate or endorsement in respect of instruments for which higher rate of duty is payable in Rajasthan.**

- Notwithstanding anything contained in the Indian Stamp Act, 1899 (Act. No. 2 of 1899), no certificate or endorsement thereunder in respect of an instrument chargeable in the State of Rajasthan with a higher rate of duty under this Act, shall be received in evidence, or be, in any way, valid, in respect of the payment of duty on such instrument unless the duty chargeable at the rates, provided in this act has been paid, on such instrument. Analogous Law. - Section 48-A of the repealed Act.

## **Chapter V**

### **Allowances for stamps in certain cases**

#### **58. Allowance for spoiled stamps.**

- Subject to such rules as may be made by the State Government as to the evidence to be required, or the inquiry to be made, the Collector may, on application made within the period prescribed in [section 59] [Substituted, for the expression 'section 60' by Rajasthan Act 7 of 2004, w.e.f. 27-5-2004.], and if he is satisfied as to the facts, make allowance for impressed stamps spoiled in the case hereinafter mentioned, namely:-(a)the stamp on any paper inadvertently and undesignedly spoiled, obliterated or by error in writing or any other means rendered unfit for the purpose intended before any instrument written thereon is executed by any person;(b)the stamp on any document which is written out wholly or in part, but which is not signed or executed by any party thereto;(c)in the case of bill of exchange payable otherwise than on demand or promissory notes,-(i)the stamp on any such bill of exchange signed by or on behalf of the drawer which has not been accepted or made use of in any manner whatever or delivered out of his hands for any purpose other than by way of tender for acceptance:Provided that the paper on which any such stamp is impressed does not bear any signature intended as for the acceptance of any bill of exchange to be afterwards written thereon.(ii)The stamp on any promissory note signed by or on behalf of the maker which has not been made use of in any manner whatever or delivered out of his hands.(iii)The stamp used or intended to be used for any such bill of exchange or promissory note signed by, or on behalf of the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange may have been presented for acceptance or accepted or endorsed, or being a promissory note, may have been delivered to the payee:Provided that another completed and duly stamped bill of exchange or promissory note is produced identical in every particular, except in the correction of such omission or error as aforesaid, with the spoiled bill or note.(d)the stamp used for an instrument executed by any party thereto which,-(i)has been afterwards found by the parties to be absolutely void in law from the beginning;(ii)has been afterwards found by the court to be absolutely void in law from the beginning under section 31 of the Specific Relief Act, 1963;(iii)has been afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended;(iv)by reason of the death of any person by whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person to the same, cannot be completed so as to effect the intended

transaction in the form proposed;(v)for want of the execution thereof by some material party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended;(vi)by reason of the refusal of any person to act under the same, or to advance any money intended to be thereby secured, or by the refusal of non-acceptance of any office thereby granted, totally fails of the intended purpose;(vii)becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument between the same parties and bearing a stamp of not less value;(viii)is deficient in value and the transaction intended to be thereby effected has been effected by some other instrument between the same parties and bearing a stamp of not less value;(ix)is inadvertently and undesignedly spoiled and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped:Provided that in the case of an executed instrument, other than one falling under sub-clause (ii) of clause (d), no legal proceeding has been commenced in which the instrument could or would have been given or offered in evidence and that the instrument is given up to be cancelled.Explanation. - The certificate of the Collector under section 36 that the full duty with which an instrument is chargeable has been paid is an impressed stamp within the meaning of this section.Analogous Law. - Section 49 of the repealed Act.

## **59. Application for relief under section 58 when to be made.**

- The application for relief under section 58 shall be made within the following periods, that is to say,-(i)in the case mentioned in clause (d) (vi), within two months of the date of the instrument;(ii)in the case of a stamped paper on which no instrument has been executed by any of the parties thereto within six months after the stamp has been spoiled;(iii)in the case of a stamped paper in which an instrument has been executed by any of the parties thereto, within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof, by the person by whom it was first or alone executed:Provided that,-(a)when the spoiled instrument has been for sufficient reasons sent out of India, the application may be made within six months after it has been received back in India;(b)when, from unavoidable circumstances, any instrument for which another instrument has been substituted cannot be given up to be cancelled within the aforesaid period, the application may be made within six months after the date of execution of the substituted instrument.Analogous Law. - Section 50 of the repealed Act.

## **60. Allowance in case of printed forms no longer required by corporations.**

- [The Collector] [Substituted 'The Chief controlling Revenue Authority or the Collector if empowered by the Chief Controlling Revenue Authority in this behalf' by Rajasthan Act No. 20 of 2019, dated 20.8.2019.] may, without limit of time make allowance for stamped papers used for printed form of instruments by any banker or by an incorporated company or other body corporate, if for any sufficient reason such forms have ceased to be required by the said banker, company or body corporate:Provided that such authority is satisfied that the duty in respect of such stamped papers has been duly paid.Analogous Law. - Section 51 of the repealed Act.

## **61. Allowance for misused stamps.**

(a)When any person has inadvertently used for an instrument chargeable with duty, a stamp of a description other than that prescribed for such instrument by the rules made under this Act, or a stamp of a greater value than was necessary, or has inadvertently used any stamp for an instrument not chargeable with any duty; or(b)When any stamp used for an instrument has been inadvertently rendered useless under section 15, owing to such instrument having been written in contravention of the provisions of section 13, the Collector may, on application made within six months after the date of the instrument or, if it not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if chargeable with duty, being re-stamped with the proper duty, cancel and allow as spoiled the stamp so misused or rendered useless. Analogous Law. - Section 52 of the repealed Act.

## **62. Allowance for spoiled or misused stamps how to be made.**

- In any case in which allowance is made for spoiled or misused stamps, the Collector may give in lieu thereof,-(a)other stamps of the same description and value; or(b)if required and he thinks fit, stamps of any other description to be of the same amount in value; or(c)at his discretion, the same value in money deduction ten paise for each rupee or fraction of a rupee. Analogous Law. - Section 53 of the repealed Act.

## **63. Allowance for stamps not required for use.**

- When any person is possessed of a stamps or stamps which have not been spoiled or rendered unfit or useless for purpose intended, but for which he has no immediate use, the Collector shall repay to such person the value of such stamps or stamps in money, deduction ten for each rupee or portion of a rupee, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction,-(a)that such stamp or stamps were purchased by such person with a bona fide intention to use them; and(b)that he had paid the full price thereof; and(c)that they were so purposed within the period of six months next preceding the date on which they were so delivered: Provided that, where the person is a licensed vendor of stamps, the Collector may, if he thinks fit, make the repayment of the sum actually paid by the vendor without any such deduction as aforesaid. Analogous Law. - Section 54 of the repealed Act.

## **64. Allowance on renewal of certain debentures.**

- When any duly stamps debenture is renewed by the issue of a new debenture in the same terms, the Collector shall upon application made within one month, repay to the person issuing such debenture, the value of the stamp on the original or on the new debenture, whichever shall be less: Provided that the original debenture is produced before the Collector and cancelled by him in such manner as the State Government may direct. Explanation. - A debenture shall be deemed to be renewed in the same terms within the meaning of this section notwithstanding the following changes,-(a)the issue of two or more debentures in place of one original debenture, the total amount



secured being the same;(b)the issue of one debenture in place of two or more original debentures, the total amount secured being the same;(c)the substitution of the name of the holder at the time of renewal for the name of the original holder; and(d)the alteration of the rate of interest or the dates of payment thereof.Analogous Law. - Section 55 of the repealed Act.

## Chapter VI

### Reference and Revision

#### 65. Revision by the Chief Controlling Revenue Authority.

(1)Any person aggrieved by an order made by the [Inspector General of Stamp or Collector] [Substituted 'Collector' by Rajasthan Act No. 5 of 2016, dated 9.4.2016.] under Chapter IV and V and under clause (a) of the first proviso to section 29 and under section 35 of the Act, may within 90 days from the date of order, apply to the Chief Controlling Revenue Authority for revision of such order:[Provided that the Inspector General of Stamp or any other officer authorised specially or generally by the Inspector General of Stamp may, if aggrieved by any order referred to in this sub-section, may file revision before Chief Controlling Revenue Authority within 180 days from the date of the communication of the order.] [Inserted by Rajasthan Act No. 5 of 2016, dated 9.4.2016.][Provided further that] [Substituted 'Provided that' by Rajasthan Act No. 5 of 2016, dated 9.4.2016.] no revision application shall be entertained unless it is accompanied by a satisfactory proof of the payment of fifty percent of the recoverable amount.(2)The Chief Controlling Revenue Authority may Suo moto or on information received from the registering officer or otherwise call for and examine the record of any case decided in proceeding held by the [Inspector General of Stamp or Collector] [Substituted 'Collector' by Rajasthan Act No. 5 of 2016, dated 9.4.2016.] for the purpose of satisfying himself as to the legality or propriety of the order passed and as to the regularity of the proceedings and pass such order with respect thereto as it may think fit:Provided that no such order shall be made except after giving the person affected a reasonable opportunity of being heard in the matter.

#### 66. General superintendence and control over Collectors.

(1)Subject to the provisions of this Act, the power to have general superintendence and control over Collectors shall vest in the Inspector General of Stamps.(2)The Inspector General of Stamps shall specify the territorial jurisdiction of a Collector for the purpose of this Act, where there are more than one officer functioning as Collector.

#### 67. Statement of case by the Chief Controlling Revenue Authority to [High Court] [Substituted, by Rajasthan Act 7 of 2004 [27-5-2004].]

- Chief Controlling Revenue Authority may state any case referred to it under section 65, or otherwise coming to its notice and refer such case, with its own opinion thereon, to the [High Court] [Substituted by Rajasthan Act 7 of 2004 [27-5-2004].]Provided that no reference shall be

made under this section unless it is accompanied by a satisfactory proof of the payment of fifty percent of recoverable amount.

### **68. Power of [High Court] [Substituted by Rajasthan Act 7 of 2004 [27-5-2004].] to call for further particulars as to case stated.**

- If the [High Court] [Substituted by Rajasthan Act 7 of 2004 [27-5-2004].] is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the [Court] [Substituted by Rajasthan Act 7 of 2004 [27-5-2004].] may refer the back to the Chief Controlling Revenue Authority by which it was stated to make such additions thereto or alterations therein as the [Court] [Substituted by Rajasthan Act 7 of 2004 [27-5-2004].] may direct in that behalf. Analogous Law. - Section 58 of the repealed Act.

### **69. Procedure in disposing of case stated.**

(1) The [High Court] [Substituted by Rajasthan Act 7 of 2004 [27-5-2004].] upon the hearing of any such case shall decide the questions raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded. (2) The [High Court] [Substituted by Rajasthan Act 7 of 2004 [27-5-2004].] shall send to the Chief Controlling Revenue Authority by which the case was stated, a copy of such Judgment under the seal of the Tax Tribunal and signature of the Registrar; and the Chief Controlling Revenue Authority shall, on receiving such copy, shall pass such orders as necessary for disposal of the case conformably to such judgment. Analogous Law. - Section 59 of the repealed Act.

### **70. Statement of case by other Courts to [High Court] [Substituted by Rajasthan Act 7 of 2004 [27-5-2004].]**

(1) if any Court, feels doubt as to the amount of duty to be paid in respect of any instrument under proviso (a) to section 39, the Judge may draw up a statement of the case and refer it, with his own opinion thereon, for the decision of the [High Court] [Substituted, by Rajasthan Act 7 of 2004 [27-5-2004].], to which, if he were the Chief Controlling Revenue Authority, he would, under section 67, refer the same. (2) Such [High Court] [Substituted by Rajasthan Act 7 of 2004 [27-5-2004].] shall deal with the case as if it had been referred under section 67, and send a copy of its Judgment under the seal of the [High Court] [Substituted by Rajasthan Act 7 of 2004 [27-5-2004].] and the signature of the Registrar to the Chief Controlling Revenue Authority and another like copy to the Judge making the reference, who shall, on receiving such copy, dispose of the case conformably to such judgment. (3) Reference made under sub-section (1) when made by a Court subordinate to a District Court shall be made through the District Court and when made by any subordinate Revenue Court, shall be made through the Court immediately superior. Analogous Law. - Section 60 of the repealed Act.

## **71. Revision of certain decision of Court regarding the sufficiency of stamps.**

(1)When any Court in the exercise of its civil or revenue jurisdiction or any Criminal Court in any proceeding, under the Code of Criminal Procedure, 193 (Act No. 2 of 1974), makes any order admitting any instrument in evidence as duly stamped or as not requiring a stamp, or upon payment of duty and a penalty under section 39, the court to which appeals lie from, or references are made by, such first mentioned Court may, of its own motion, or on the application of the Collector, take such order into consideration.(2)If such Court after such consideration is of opinion that such instrument should not have been admitted in evidence without the payment of duty and penalty under section 39 or without the payment of a higher duty and penalty than those paid, it may record a declaration to that effect, and determine the amount of duty with which such instrument is chargeable, and may require any person in whose possession or power such instrument then is, to produce the same, and may impound the same when produced.(3)When any declaration has been recorded under sub-section (2), the Court recording the same shall send a copy thereof to the Collector, and, where the instrument to which it relates has been impounded or is otherwise in the possession of such court, shall also send him such instrument.(4)The Collector may thereupon, notwithstanding anything contained in the order admitting such instrument in evidence, or in any certificate granted under section 46, or in section 47, prosecute any person for any offence against the Stamp Law which the Collector considers him to have committed in respect of such instrument:Provided that,-(a)no such prosecution shall be instituted where the amount which, according to the determination of such Court, was payable in respect of the instrument under section 39, is paid to the Collector, unless he thinks that the offence was committed with an intention of evading payment of the proper duty;(b)except for the purposes of such prosecution, no declaration made under this section shall affect the validity of any order admitting any instrument in evidence, or of any certificate granted under section 46.Analogous Law. - Section 61 of the repealed Act.

## **72. [ Interest on duty, surcharge or penalty. [Substituted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.]**

(1)Where any amount of duty or surcharge is recoverable from a person as a result of any order passed in any proceeding under this Act (including determination, appeal, revision, rectification or otherwise), he shall be liable to pay interest at the rate of twelve per cent compounded per annum on the amount of duty or surcharge from the date of execution of such instrument until the date of payment of such amount.(2)Where any amount of penalty is recoverable from a person as a result of any order passed under this Act, he shall be liable to pay interest at the rate of twelve percent compounded per annum on the amount of such penalty from the date of such order until the date of payment of such amount.]

## **Chapter VII**

### **Criminal Offences and Procedure**

**73. Penalty for executing, etc. instrument not duly stamped.**

(1) Any person, - (a) drawing, making, issuing, endorsing or transferring, or signing otherwise than as a witness, or presenting for acceptance or payment, or accepting paying or receiving payment of, or in any manner negotiating, any bill of exchange payable otherwise than on demand or promissory note without the same being duly stamped; or (b) executing or signing otherwise than as a witness any other instrument chargeable with duty without the same being duly stamped; or (c) voting or attempting to vote under any proxy not duly stamped; shall for every such offence be punishable with fine which may extend to five thousand rupees: Provided that, when any penalty has been paid in respect of any instrument under section 39, section 44 or section 71, the amount of such penalty shall be allowed in reduction of the fine, if any, subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty. (2) If a share-warrant is issued without being duly stamped, the company issuing the same, and also every person who, at the time when it is issued, is the managing director or secretary or other principal officer of the company shall be punishable with fine which may extend to five thousand rupees. Analogous Law. - Section 62 of the repealed Act.

**74. Penalty for failure to cancel adhesive stamp.**

- Any person required by section 12 to cancel an adhesive stamp and failing to cancel such stamp in the manner prescribed by that section, shall be punished with fine which may extend to one thousand rupees. Analogous Law. - Section 63 of the repealed Act.

**75. Penalty for omission to comply with provisions of section 30.**

- Any person who, with intent to defraud the Government, - (a) executes any instrument in which all the facts and circumstances required by section 30 to be set forth in such instrument are not fully and truly set forth; or (b) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all such facts and circumstances; or (c) does any other act calculated to deprive the Government of any duty or penalty under this Act; shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend to twenty thousand rupees. Analogous Law. - Section 64 of the repealed Act.

**76. Recovery of amount of deficit stamp duty.**

(1) Where any person liable to pay duty under this Act is convicted of an offence under section 75, in respect of any instrument (not being an instrument relatable to entry 91 of List I - Union List of the Seventh Schedule of the Constitution), the magistrate shall in addition to the punishment which may be imposed for such offence, recover summarily and pay to the Collector, the amount of duty, if any, due under this Act from such person in respect of that instrument and the Collector shall thereupon certify by endorsement on instrument that proper duty has been levied in respect thereof: Provided that if the person referred to in this sub-section has already paid any amount towards the duty payable under this Act in respect of the instrument in relation to which person was

convicted, the magistrate shall recover only the difference in the amount of duty.(2)The amount recoverable under sub-section (1) shall be recovered by the Magistrate, as if it were a fine imposed under the Code of Criminal Procedure, 1973 (Act No. 2 of 1974).

## **77. Penalty for refusal to give receipt and for devices to evade duty on receipts.**

- Any person who,-(a)being required under section 33 to give a receipt, refuses or neglects to give the same; or(b)with intent to defraud the Government to any duty upon a payment of money or delivery of property exceeding five hundred rupees in amount or value, gives a receipt for a an amount or value not exceeding five hundred rupees or separates or divides the money or property paid or delivered; shall be punishable with fine which may extend to one thousand rupees.Analogous Law. - Section 65 of the repealed Act.

## **78. Penalty for not making out policy or making one not duly stamped.**

- Any person who,-(a)receives or takes credit for, any premium or consideration for any contract of insurance and does not, within one month after receiving, or taking credit for, such premium or consideration, made out and execute a duly stamped policy or such insurance; or(b)makes, executes or delivers out any policy which is not duly stamped or pays or allows in account, or agrees to pay or allow in account, any money upon or in respect of, any such policy;shall be punishable with fine which may extend to two thousand rupees.Analogous Law. - Section 66 of the repealed Act.

## **79. Penalty for not drawing full number of bills or marine policies purporting to be in sets.**

- Any person drawing or executing a bill of exchange payable otherwise than on demand or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on paper duly stamped the whole number of bills or policies of which such bill or policy purports the set to consist, shall be punishable with fine which may extend to one thousand rupees.Analogous Law. - Section 67 of the repealed Act.

## **80. Penalty for post-dating bills and for other devices to defraud the revenue.**

- Any person who,-(a)With intent to defraud the Government of duty, draws, makes or issues any bill of exchange or promissory note bearing a date subsequent to that on which such bill or note is actually drawn or made; or(b)Knowing that such bill or note has been so postdated, endorses, transfers, presents for acceptance or payment, or accepts, pays or receives payment, of such bill or note, or in any manner negotiates the same; or(c)With the like intent, practices or is concerned in any act, contrivance or device not specially provided for by this Act or any other law for the time being in force;shall be punishable with fine which may extent to five thousand rupees.Analogous Law. - Section 68 of the repealed Act.

## **81. Penalty for breach of provisions of section 85.**

- Any person who commits a breach of the provisions of section 85 shall on conviction be punished,-(i)for a first offence with fine which may extend to five hundred rupees;(ii)for a second offence with fine, which may extend to one thousand rupees, but which shall not be less than two hundred rupees; and(iii)for a third and subsequent offence with -imprisonment for a term which may extend to two years and with fine which may extend two thousand rupees.

## **82. Penalty for breach of rule relating to sale of stamps and for unauthorized sale.**

(a)Any person appointed to sell stamps disobeys any rule made under section 86, and(b)any person not so appointed who sells or offers for sale any stamp (other than a ten paisa or five paisa adhesive stamp);shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.Analogous Law. - Section 69 of the repealed Act.

## **83. Institution and conduct of prosecutions.**

(1)No prosecution in respect of any offence punishable under this Act or any Act hereby repealed shall be instituted without the sanction of the Collector or such other officer as the State Government generally, or the Collector specially authorises in that behalf.(2)The State Government or any officer generally or specially authorised by it in this behalf, may stay any such prosecution or compound any such offence.(3)The amount of any such composition shall be recoverable in the manner provided by section 56.Analogous Law. - Section 70 of the repealed Act.

## **84. Place of trial.**

- Every such offence committed in respect of any instrument may be tried in any district in which such instrument is found as well as in any district in which such offence might be tried under the Code of Criminal Procedure for the time being in force.Analogous Law. - Section 72 of the repealed Act.

# **Chapter VIII**

## **Supplemental provisions**

## **85. Books, etc., to be open to inspection.**

(1)Every public officer having in his custody any registers, books, records, papers, documents or proceedings, the inspection whereof may tend to secure any duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall at all reasonable times, permit any officer whose duty it is to see that proper duty has been paid or any other officer not below the rank

of Sub Divisional Officer authorized in writing by the Collector to inspect for such purpose the registers, books, papers, documents and proceedings and to take such notes and extracts as he may deem necessary, without fee or charge.(2)Every such public officer shall also provide such registers, books, records, papers, documents or proceedings in original or authenticated copy to the Collector or any person authorized by the Collector on demand.Analogous Law. - Section 73 of the repealed Act.

## **86. Powers to make rules relating to sale of stamps.**

- The State Government, may make rules for regulating,-(a)the supply and sale of stamps and stamped papers,(b)the persons by whom alone such sale is to be Conducted, and(c)the duties and remuneration of such persons:Provided that such rules shall not restrict the sale of ten paise or five paise adhesive stamps.Analogous Law. - Section 74 of the repealed Act.

## **87. Power to make rules generally to carry out the purposes under the Act.**

(1)The State Government may make rules by a notification in the Official Gazette, to carry out generally the purposes of this Act, and may be such rules, prescribe the fines, which shall in no case exceed five thousand rupees, to be incurred on breach thereof.(2)All rules made under this Act shall, be laid, as soon as may be, after they are so made, before the State Legislature, while it is in session, for a period of not less than fourteen days which may be comprised in one session or in two successive sessions and if, before the expiry of the session in which they are so laid or of the session immediately following, the State Legislature makes any modification in any of such rules, or resolves that any such rule should not be made, such rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done thereunder.Analogous Law. - Section 75, 76 of the repealed Act.

## **88. Saving as to court-fees.**

- Except for the provisions as to copies contained in section 8, nothing contained in this Act shall be deemed to affect the duties chargeable under any enactment for the time being in force relating to court fees.Analogous Law. - Section 77 of the repealed Act.

## **89. Saving as to certain stamps.**

- All stamps in denominations of annas four or multiples thereof shall be deemed to be stamps of the value of twenty five paise, or, as the case may be, multiples thereof and shall, accordingly be valid for all the purposes of this Act.Analogous Law. - Section 77-A of the repealed Act.

## **90. Application of the Indian Stamp Act, 1899.**

- The Indian Stamp Act, 1899 (Act No. 2 of 1899), in so far as it relates to the subject matter relatable to entry 44 of List III of the Seventh Schedule to the Constitution in respect of documents specified in entry 91 of List I of the said Schedule, shall notwithstanding anything contained in this Act or any law for the time being in force extend to the whole of the State of Rajasthan.

## **91. Repeal and Savings.**

(1)The Indian Stamp Act, 1899, as adapted in Rajasthan under the Rajasthan Stamp Law (Adaptation) Act, 1952 (Act No. 7 of 1952), except in so far as it relates to documents specified in entry 91 of List I in the Seventh Schedule to the Constitution of India, is hereby repealed and the provisions of the Rajasthan General Clauses Act, 1955 (Rajasthan Act 8 of 1955), shall apply to such repeal:Provided that the repeal hereby shall not affect,-(i)any right, title, obligation or liability already acquired, accrued or incurred or anything done or suffered;(ii)any legal proceeding or remedy in respect of any such right, title, obligation or liability;under the provisions of the enactment hereby repealed and any such proceeding may be instituted, continued and disposed of and any such remedy may be enforced as if this Act had not been passed.(2)Any appointment, notification, notice, order, rule or form made or issued under the enactment hereby repealed shall be deemed to have been made or issued under the provisions of this Act, in so far as such appointment, notification, notice, order, rule or form is not inconsistent with the provisions of this Act and shall continue in force, unless and until it is superseded by an appointment, notification, notice, order, rule or form made or issued under this Act.

## **Schedule**

### Articles

#### **1. Acknowledgment**

#### **2. Administration Bond**

#### **3. Adoption Deed**

#### **4. Affidavit**

#### **5. Agreement or memorandum of an agreement**

#### **6. Agreement or any other document (memorandum etc.) relating to the deposit of title deeds, pawn or pledge**



- 7. Appointment in execution of a power**
- 8. Appraisement or valuation**
- 9. Apprenticeship-deed**
- 10. Articles of Association of a Company**
- 11. Amendment in Articles of Association of a Company**
- 12. Articles of clerkship or contract**
- 13. Award**
- 14. Bond**
- 15. Bottomry Bond**
- 16. Cancellation**
- 17. Certificate of sale**
- 18. Certificate or other document**
- 19. Charterparty**
- 20. Composition-deed**
- 21. Conveyance**
- 22. Copy or extract**
- 23. Counterpart or duplicate**
- 24. Supplementary instrument**
- 25. Customs Bond**

- 26. Delivery order in respect of goods**
- 27. Divorce**
- 28. Entry as an advocate on the roll of any High Court**
- 29. Exchange of property**
- 30. Further charge**
- 31. Gift**
- 32. Indemnity Bond**
- 33. Lease**
- 34. Letter of allotment of shares**
- 35. Letter of licence**
- 36. Memorandum of Association of a Company**
- 37. Mortgage deed**
- 38. Mortgage of a crop**
- 39. Notarial Act**
- 40. Note or Memorandum**
- 41. Note of protest by the master of a ship**
- 42. Partition**
- 43. (a) Instrument of partnership**  
(b)Dissolution of partnership

**44. Power of attorney**

**45. Protest or Bill or Note**

**46. Protest by the master of a ship**

**47. Re-conveyance of mortgaged property**

**48. Release**

**49. Respondantia Bond**

**50. Security Bond or Mortgage deed**

**51. Settlement**

**52. Share warrants**

**53. Shipping order**

**54. Surrender of lease-Exemption**

**55. Transfer of lease**

**56. Trust**

**57. Warrant for goods**

**58. Works contract**

## **Schedule 2**

(See Section 3)

Description of Instrument	Proper Stamp duty
(1)	(2)
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	[Ten rupees] [Substituted 'Two rupees' by Rajasthan Act No. 5 of 2016, dated 9.4.2016.]

book (other than a banker's pass-book) or on a separated piece of paper when such book or paper is left in the creditors 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.

Analogous Law.- Article 1 of the Second Schedule of repealed Act.

2. Administration bond including a bond given under sections 291, 375 and 376 of the Indian Succession Act, 1925 (Act No. 39 of 1925), or under section 6 of the Government Savings Bank Act, 1873 (Act No. 5 of 1873).

[Two percent of the value of the bond] [Substituted 'Ten rupees for every hundred rupees, or part thereof of the value of the bond subject to a maximum of the hundred rupees' by Rajasthan Act No. 5 of 2016, dated 9.4.2016.]

Analogous Law.- Article 2 of the Second Schedule of repealed Act.

3. Adoption Deed, that is to say, any instrument (other than a will) recording an adoption of conferring or purporting to confer any authority to adopt.

[One thousand rupees.] [Substituted 'Three hundred rupees' by Rajasthan Act No. 5 of 2016, dated 9.4.2016.]

Analogous Law. - Article 3 of the Second Schedule of repealed Act.

4. Affidavit including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing. Exemptions: Affidavit or declaration in writing when made, - (a) as a condition of enrollment in the Indian Army or the Indian Air Force; (b) for the immediate purpose of being filed or used in any court or before the officer or any court; or (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

[Fifty rupees] [Substituted 'Twenty rupees' by Rajasthan Act No. 5 of 2016, dated 9.4.2016.]

Analogous Law.- Article 4 of the Second Schedule of repealed Act.

5. Agreement or memorandum of an agreement, -

- (a) if relating to the sale of a bill of exchange; Ten rupees.
- (b) if relating to the sale of a Government security or share in an incorporated company or other body corporate; Subject to a maximum of two hundred rupees, ten rupees for every Rs. 10,000/- or part thereof, of the value of the security of share.
- (bb) [ if relating to purchase or sale of an immovable property, when possession is neither given nor agreed to be given. [Clauses (bb), (bbb) and (bbbb) inserted by Rajasthan Act 7 of 2004, w.e.f. 27-5-2004.] Three percent of the total consideration of the property as set forth in the agreement or memorandum of agreement: Provided that the stamp duty paid on such agreement shall at the time of the execution of a conveyance in pursuance of such agreement subsequently be adjusted towards the total amount of duty chargeable on the conveyance if such conveyance deed is executed within three years from the date of agreement.
- (bbb) if relating to secure the repayment of a loan or debt made by a bank or Finance Company 0.1 percent of the amount of loan or debt.
- (bbbb) if relating to giving authority or power to a promoter or a developer, by whatever name called, for construction on, or development of, any immovable property; One percent of the market value of the property.]
- (c) if not otherwise provided for: Exemption: Agreement or memorandum of agreement, - (a) for or relating to the sale of goods or merchandise exclusively, not being a Note or Memorandum Chargeable under No. 40; (b) made in the form of tenders to the Government for or relating to any loan. One hundred rupees.
- 5A. [ [Substituted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.] Record of Transaction (Electronics or Otherwise) effected by a trading member through the association or

stock exchange referred to in Section 2,  
clause; (ia) and (xxxvii),-

(a) if relating to sale and purchase of  
Government securities.

Fifty rupees for every rupees one  
crore or part thereof of the value  
of security.

(b) if relating to purchase or sale of  
securities, other than those falling under  
item (a) above-

(i) in case of delivery

0.01 percent of the value of  
security.

(ii) in case of non delivery

0.1 percent of the value of  
security.

(c) if relating to futures and options  
trading.

0.01 percent of the value of  
futures and options trading.

(d) if relating to forward contracts of  
commodities traded through an association  
or otherwise.

0.01 percent of value of the  
forward contract.

Explanation: For the purpose of clause (b),  
securities shall have the same meaning as  
defined by the Securities Contract  
(Regulation) Act, 1956.]

[6. Agreement or any other document  
(memorandum etc.) relating to the deposit  
of title deeds, pawn or pledge i. e. any  
documentary proof relating to-  
[Substituted by Rajasthan Act 7 of 2004,  
w.e.f. 27-5-2004.]

(1) the deposit of title deeds or instruments  
constituting or being evidence of the title to  
any property whatever, other than  
a marketable security, or (2) the pawn or  
pledge of movable property, where such  
deposit, pledge has been made by way  
of security for the repayment of money  
advanced or to be advanced by way of loan  
or an existing or future debt,-

(a) if such loan or debt is repayable on  
demand or more than three months from  
the date of the instrument evidencing the  
agreement or proof of deposit of title deeds.

[[0.25%] [Substituted '01  
percent of the amount of loan or  
debt.' by Act No. 6 of 2015, dated  
1.4.2015.] of the amount of loan  
or debt.]

(b) if such loan or debt is repayable not more than three months from the date of such instrument. Exemption.- Instruments of pawn or pledge of agricultural produce, if unattested.] Half the duty payable under clause (a) for the amount secured.

Analogous Law.- Article 6 of the Second Schedule of repealed Act.

7. Appointment in execution of a power whether of trustees or of property movable or immovable where made by any writing not being a will. [Two hundred rupees] [Substituted 'One hundred rupees' by Rajasthan Act No. 4 of 2007, dated 7.4.2007.].

Analogous Law.- Article 7 of the Second Schedule of repealed Act.

8. Appraisement or valuation made otherwise than under an order of the court in the course of a suit,-

(a) where the amount does not exceed Rs. 1,000/- The same duty as on a Bond (No. 14) for such amount.

(b) in any other case. One hundred rupees.

Exemptions: (a) Appraisement or valuation made for the information of one party only and not being in any manner obligatory between parties either by an agreement or operation of law; or (b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

Analogous Law.- Article 8 of the Second Schedule of repealed Act.

9. 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. Forty rupees.

Analogous Law.- Article 9 of the Second Schedule of repealed Act.

10. Articles of Association of a Company:- Exemption:- Articles of any association not formed for profit and registered under section 25 of the Companies Act, 1956 (Act No. 1 of 1956). Half (0.5) percent of the authorised share capital.

Analogous Law.- Article 10 of the Second Schedule of repealed Act.

11. Amendment in Articles of association of a Company,-

- (i) if relating to increase in authorised share capital: Half (0.5) percent of the increase in authorised share capital.  
[Five hundred rupees.]
- (ii) in any other case. [Substituted 'One hundred rupees' by Rajasthan Act No. 4 of 2007, dated 7.4.2007.]

Exemption:-Articles of any association not formed for profit and registered under section 25 of the Companies Act. 1956 (Act No. 1 of 1956).

Analogous Law.- Article 10-A of the Second Schedule of repealed Act.

12. Articles of clerkship or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any

High Court. Assignment-See Conveyance (No. 21) and transfer of lease (No. 55), as the case may be. Attorney-See entry as an Attorney (No. 28) and Power of Attorney (No. 44) Authority to adopt-See Adoption deed (No. 3)

Five hundred rupees

13. 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 suit,-

|-

(a) where the amount of value of the property to which the award relates as set forth in such award does not exceed Rs. 1000/-

The same duty as on a Bond (No. 14) for same amount.

(b) in any other case.

One hundred rupees.

Analogous Law.- Article 12 of the Second Schedule of repealed Act.

[13-A. Bank Guarantee, that is to say, guarantee deed executed by a bank as a

0.25 percent of the amount secured subject to maximum of



surety to secure the due performance of a contract or the due discharge of a liability. [Inserted by Act No. 6 of 2015, dated 1.4.2015.] rupees 25000/-.]

14. Bondas defined in clause (vi) of section 2 not being a debenture and not otherwise provided for by this Act, or by the Rajasthan Court Fees and Suits Valuation Act 1961 (Act No. 23 of 1961) or by any other law for the time being in force relating to court fees.

Five percent of the amount of value secured.

Analogous Law.- Article 15 of the Second Schedule of repealed Act.

15. Bottomry Bond, that is to say, any instrument whereby the master of a seagoing ship borrows money, on the security of the ship to enable him to preserve the ship or prosecute her voyage.

The same duty as on a Bond (No. 14) for the same amount.

16. Cancellation-Instrument of (including any instrument by which any instrument, previously executed is cancelled), if attested and not otherwise provided for.

One hundred rupees.

Analogous Law.- Article 17 of the Second Schedule of repealed Act.

17. [ Certificate of sale (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer or any other officer empowered by law to sale property by public auction. [Substituted by Rajasthan Act No. 5 of 2016, dated 9.4.2016.]

The same duty as on a Conveyance (No. 21) for consideration equal to the amount of the purchase-money or market value of the property, whichever is higher.]

Analogous Law.- Article 18 of the Second Schedule of repealed Act.

18. Certificate or other document, evidencing the right or title of the holder thereof or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate or to become proprietor of shares, scrip or stock in or of any such company or body.

One rupees for every one thousand rupees or part thereof, of the [market value] [Substituted 'face value' by Rajasthan Act No. 5 of 2016, dated 9.4.2016.], of the Shares, Scrip or Stock.

19. 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 charterer, whether it includes a penalty clause or not.

[Fifty rupees.] [Substituted 'Twenty rupees' by Rajasthan Act No. 4 of 2007, dated 7.4.2007.]

20. Composition-deed, that is to say, any instrument executed by a debtor,-

(i) whereby he conveys his property for the benefit of his creditors;

The same duties on conveyance (No. 21) on the market value of the property.

(ii) in any other case.

One hundred rupees.

Analogous Law.- Article 22 of the Second Schedule of repealed Act.

(i) Rupees 2 lacs, where the total capital investment is upto rupees 10 crore as defined by section 2 (xi),-(ii) Rupees 10 lacs, where the total capital investment exceeds rupees 10 crore but does not exceed rupees 50 crore;(iii) Rupees 40 lacs, where the total capital investment exceeds rupees 50 crore but does not exceed rupees 200 crore;(iv)

20A. [Concession agreement as defined by Section 2(x-a). [Inserted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.]-

Rupees 1 crore, where the total capital investment exceeds rupees 200 crore but does not exceed rupees 500 crore;(v) Rupees 2 crore, where the total capital investment exceeds rupees 500 crore but does not exceed rupees 1000 crore;(vi) Rupees 5 crore, where the total capital investment exceeds rupees 1000 crore but does not exceed rupees 2500 crore; and(vii) Rupees 10 crore, where the total capital investment exceeds rupees 2500 crore.

Explanation.- Notwithstanding anything contained in any other provision of this Act, a concession agreement executed prior

to the date of commencement of the Rajasthan Finance Act, 2014 (Act No. of 2014), shall be chargeable under this Article and shall be stamped within 30 days of such commencement.]

21. Conveyance as defined by section 2 (xi),-

(i) [ if relating to immovable property; [Substituted by Rajasthan Act 7 of 2004, w.e.f. 27-5-2004.]

Eleven percent of the market value of the property]

(ii) if relating to movable property;

Half (0.5) percent of the market value of the property.

(iii) [ if relating to the order under Section 394 of the Companies Act, 1956 (Central Act No. 1 of 1956) or section 44-A of the Banking Regulation Act, 1949 (Central Act No. 10 of 1949) in respect of amalgamation, demerger or reconstruction of a company. [Substituted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.]

Two percent on that part of the net worth of the transferor company which is equal to the proportion the value of the immovable property of the transferor company situated in the State of Rajasthan bears to the value of the whole of immovable property of the transferor property of the transferor company; in addition to the stamp duty paid on the instrument elsewhere, if any.]

(iv) [ if relating to Transferable Development Rights (TDR) [Inserted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.]

Five percent of the market value of the Transferable Development Rights equal to the market value of the corresponding portion of the property leading to such Transferable Development Rights, which is the subject matter of conveyance; or consideration for such conveyance whichever is higher.]

Exemption:-Assignment if copy right by entry made under the Copy right Act, 1957 (Act No. 14 of 1957). Explanation:- (i) For the purpose of this article an agreement to sell an immovable property or an irrevocable power of attorney or any other instrument executed in the course of conveyance or lease, e.g. allotment letters, patta, licence

etc. shall, in case of transfer of the possession of such property before, at the time of or after the execution of any such instrument, be deemed to be a conveyance and the stamp duty thereon shall be chargeable accordingly : Provided that the provisions of section 51 shall be applicable mutatis mutandis to such agreement or power of attorney or instrument as are applicable to a conveyance : Provided further that the stamp duty already paid on such agreement or power of attorney or instrument shall at the time of the execution of a conveyance or lease in pursuance of such instruments subsequently, be adjusted towards the total amount of duty chargeable on the conveyance or lease. [\*\*\*] [Deleted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.]

Analogous Law.- Article 23 of the Second Schedule of repealed Act.

22. 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.-

(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee; Three rupees.

(ii) in any other case. Five rupees.

Exemptions: (a) copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office for any public purpose; (b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.

Analogous Law.- Article 24 of the Second Schedule of repealed Act.

23. Counterpart or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been

paid,

(a) if the duty with which the original instrument is chargeable does not exceed three rupees;

The same duty as is payable on the original.

[One hundred rupees]

(b) in any other case.

[Substituted 'Ten rupees' by Rajasthan Act No. 5 of 2016, dated 9.4.2016.].

Exemption: Counterpart of any lease granted to a cultivator when such lease is exempted from duty.

Analogous Law.- Article 25 of the Second Schedule of repealed Act.

24. [ Supplementary instrument to correct clerical errors or to make amendments, not amounting to transfer of interest in any property, in any instrument chargeable with duty and in respect of which proper duty has been paid. [Substituted by Rajasthan Act No. 5 of 2016, dated 9.4.2016.]

five hundred rupees.]

Analogous Law.- Article 25-A of the Second Schedule of repealed Act.

25. Customs Bond

One percent of such amount as stated in the Bond, subject to a minimum of one hundred rupees.

Analogous Law.- Article 26 of the Second Schedule of repealed Act.

26. Delivery order in respect of goods, that is to say, any instrument entitling any person therein named or his assigns or the holder thereof, to the delivery of any goods lying in any warehouse in which goods are stored or deposited on rent or hire, 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 twenty rupees.

Ten rupees,

Analogous Law.- Article 28 of the Second Schedule of repealed Act.

27. Divorce-Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage. Fifty rupees.

Analogous Law.- Article 29 of the Second Schedule of repealed Act.

28. Entry as an advocate, on the roll of any High Court, under the advocates Act, 1961 (Act no. 25 of 1961). Exemption: Entry of an advocate on the roll of any High Court when he has previously been enrolled in a high Court.

Five hundred rupees.

The same duty as on a conveyance (No. 21) for a market value equal to the market value of the property of greater value which is the subject matter of exchange.

29. Exchange of property-Instrument of

Analogous Law.- Article 31 of the Second Schedule of repealed Act.

30. Further charge.- Instrument of, that is to say, any instrument imposing a further charge on mortgaged property-

(a) When the original mortgage is one of the description referred to in clause (a) of Article No. 37 (that is, with possession):

The same duty as on a conveyance (No. 21) for consideration equal to the amount of the further charge secured by such instrument.

(b) When such mortgage is one of the description referred to in clause (b) of Article No. 37 (that is, without possession),-

(i) if at the time of execution of instrument of further charge, possession of the property is given, or agreed to be given under such instrument;

The same duty as on a conveyance (No. 21) for consideration equal to the total amount of the charge including the original mortgage and any further charge already paid on such original mortgage and further charge.

(ii) if possession is not to given.

The same duty as on a Bond (No. 14) for the amount of the further charge secured by such instrument.

Analogous Law.- Article 32 of the Second Schedule of repealed Act.

31. Gift-Instrument of, not being a settlement (No.51)

The same duty as on a conveyance (No.21) for a market value equal to the market value of the property which is the subject matter of gift: Provided that when an instrument of gift contains any provision for revocation of the gift the market value of the property which is the subject matter of the gift shall, for the purpose of duty, be determined as if no such provisions were contained in the instrument.

Analogous Law.- Article 33 of the Second Schedule of repealed Act.

32. Indemnity Bond

The same duty as on a Security Bond (No. 50) for the same amount.

Analogous Law.- Article 34 of the Second Schedule of repealed Act.

33. [ Lease.] [Substituted by Rajasthan Finance Act, 2017, dated 31.3.2017]- Including an under lease or sub-lease and any agreement to let or sub-let or any renewal thereof, -Where such lease purports to be -

- |  |   |
|--|---|
| (i) for a period less than one year.                                     | 0.02 percent of the market value of the property. |
| (ii) for a period not less than one year but not exceeding five years.   | 0.1 percent of the market value of the property.  |
| (iii) for a period exceeding five years but not exceeding ten years.     | 0.5 percent of the market value of the property.  |
| (iv) for a period exceeding ten years but not exceeding twenty years.    | One percent of the market value of the property.  |
| (v) for a period exceeding fifteen years but not exceeding twenty years. | Two percent of the market value of the property.  |
| (vi) for a period exceeding twenty years but not exceeding thirty years. | Four percent of the market value of the property. |

(vii) for a period exceeding thirty years or in perpetuity, or does not purport for any definite period.

The same duty as on a conveyance (No.21) on the market value of the property:

Provided that in any case when an agreement to lease is stamped with the stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed hundred rupees.

Exemption.- Lease executed in the case of cultivator and for purposes of cultivation (including a lease of trees for the production of food or drink).

Analogous Law.- Article 35 of the Second Schedule of repealed Act.

33-A. Leave and Licence Agreement relating to immovable other than the residential property.

[The same duty as on Lease (No. 33).] [Substituted 'One rupees for every hundred rupees or part thereof on the whole amount payable or deliverable plus the total amount of fine or premium or money advanced or to be advanced irrespective of the period for which such leave and licence agreement is executed' by Rajasthan Act No. 5 of 2016, dated 9.4.2016.]

34. Letter of allotment of shares in any company of proposed company, or in respect of any loan to be raised by any company or proposed company. See also certificate or other document (No. 18).

35. Letter of Licence, that is to say, an agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.

[Two hundred rupees ]  
[Substituted 'One hundred rupees' by Rajasthan Act No. 5 of 2016, dated 9.4.2016.].

[35-A. Licence relating to arms or ammunitions, that is to say, document evidencing the licence or renewal of licence relating to arms or ammunitions under the provisions of the Arms Act, 1959 (Central



Act No. 54 of 1959),-] [Inserted by Act No. 6 of 2015, dated 1.4.2015.]

(a) Licence relating to the following arms:-

- |                         |  |
|-------------------------|--|
|                         | [Five thousand rupees]   |
| (i) Revolver or pistols | [Substituted 'Three thousand rupees' by Rajasthan Finance Act, 2017, dated 31.3.2017]. |
| (ii) Rifles             | One thousand five hundred rupees.  |
| (iii) DBBL Weapons      | One thousand rupees.   |
| (iv) SBBL Weapons       | One thousand rupees.   |
| (v) ML Weapons          | Five hundred rupees.   |

(b) Licence relating to arms or ammunitions on following forms as set out in Schedule III to the Arms Rules, 1962;

- |                 |                        |
|-----------------|------------------------|
| (i) Form XI     | Ten thousand rupees.   |
| (ii) Form XII   | Ten thousand rupees.   |
| (iii) Form XIII | Five thousand rupees.  |
| (iv) Form XIV   | Three thousand rupees. |

(c) Renewal of licence relating to following arms:-

- |                         |  |
|-------------------------|--|
|                         | [Two thousand rupees]  |
| (i) Revolver or pistols | [Substituted 'One thousand rupees' by Rajasthan Finance Act, 2017, dated 31.3.2017]. |
| (ii) Relief             | Seven hundred fifty rupees.  |
| (iii) DBBL Weapons      | Five hundred rupees.   |
| (iv) SBBL Weapons       | Five hundred rupees.   |
| (v) ML Weapons          | One hundred rupees.  |

(d) Renewal of licence relating to arms or ammunitions on following forms as set out in Schedule III to the Arms Rules, 1962:-

- |                 |                        |
|-----------------|------------------------|
| (i) Form XI     | Three thousand rupees. |
| (ii) Form XII   | Three thousand rupees. |
| (iii) Form XIII | Two thousand rupees.   |
| (iv) Form XIV   | One thousand rupees.   |

35B. [Limited Liability Partnership (LLP).-

(1) Instrument of constitution of limited liability partnership - [Inserted by Rajasthan Act No. 5 of 2016, dated

9.4.2016.]

(a) where there is no share contribution in partnership or where such share contribution brought in by way of cash does not exceed Rs. 50,000/-

Two thousand rupees.

(b) where such share contribution brought in by way of cash is in excess of Rs. 50,000/-, for every Rs. 50,000/- part thereof

Two thousand rupees, subject to maximum duty of rupees ten thousand.

(c) where such share contribution is brought in by way of immovable property

The same duty as on conveyance (No. 21) on the market value of such property.

(2) Instrument of conversion of firm/private limited company/ unlisted public limited company into limited liability partnership -

(a) where on conversion immovable property vests in limited liability partnership

Two percent on the market value of immovable property.

(b) in any other case

Five thousand rupees.

(3) Reconstruction or amalgamation of limited liability partnership

Four percent on the consideration or market value of the immovable property of the transfer limited liability partnership located within the State of Rajasthan, whichever is higher.

(4) Winding up or dissolution of limited liability partnership, -

(a) where on a dissolution of the partnership any immovable property is taken as his share by a partner other than a partner who brought in that property as his share of contribution in the limited liability partnership;

The same duty as on conveyance (No. 21) on the market value of such property, subject to a minimum of one hundred rupees.

(b) in any other case.

Five hundred rupees.]

36. Memorandum of Association of a Company.-

(a) if Accompanied by Articles of Association under section 26 of the Companies Act, 1956 (Act No.1 of 1956).

Five hundred rupees.

(b) if not accompanied

The same duty as on Articles of Association (No. 10) pertaining to the share capital of the company or rupees five hundred, whichever is higher.

Analogous Law.-  
Article 39 of the Second Schedule of repealed Act.

Exemptions: Memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956 (Act No. 1 of 1956).

|-

37. Mortgage deed, not being an agreement relating to deposit of title-deeds, pawn or pledge (No. 6) mortgage of a crop (No. 38), security bond (No. 50),-

(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 duties on a conveyance (No. 21) for a consideration equal to the amount secured by such deed.

(b) When possession is not given or agreed to be given as aforesaid.

[(No. 14)] [The same duty as on a bond Substituted by Rajasthan Act 7 of 2004, w.e.f. 27-5-2004.] for the amount secured by such deed.

Explanation : A mortgagor who gives to the mortgagee a power of attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.

(c) When a collateral or auxiliary or additional or substituted security or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped,-

for every sum secured not exceeding Rs. 1,000/-

[Fifty rupees] [Substituted 'Ten rupees' by Rajasthan Act No. 4 of 2007, dated 7.4.2007.].

and for every Rs. 1,000/- or part thereof secured in excess Rs. 1,000/-

Ten rupees.

Exemptions: 1. Instruments, executed by agriculturist taking advances from the Government or by their sureties as security for the repayment of such advance. 2. Letter of hypothecation accompanying a bill of exchange.

Analogous Law.- Article 40 of the Second Schedule of repealed Act.

38. Mortgage of a crop, including any instrument evidencing an agreement to a secure the re-payment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of mortgage. Two rupees.

Analogous Law.- Article 41 of the Second Schedule of repealed Act.

39. Notarial Act, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a protest (No. 45) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public. [Ten] [Substituted by Rajasthan Act 7 of 2004, w.e.f. 27-5-2004.] rupees.

Analogous Law.- Article 42 of the Second Schedule of repealed Act.

40. Note or Memorandum, sent by a broker or agent to his principal intimating the purchase or sale on account of such principal of any goods, stock or marketable security. Half (0.5) percent of the value of the goods, stock or marketable security subject to a minimum of rupees one hundred.

Analogous Law.- Article 43 of the Second Schedule of repealed Act.

41. Note of protest by the master of a ship. See also Protest by the master of a ship (No. 46). Pawn or Pledge, see agreement relating to deposit of title-deeds, pawn or pledge (no. 6).

42. Partition - Instrument of (as defined by section 2(xx)) The same duty as on a conveyance (No. 21) for the amount on value of the separated share or shares of the

property. N.B.-The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than that of the other shares, the one of such equal shares) shall be deemed to be that from which the other shares are separated : Provided always that-(a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than ten rupees; (b) where land is held on revenue settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than seven times the annual revenue. (c) where a final order for effecting a partition passed by any Revenue Authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed ten rupees.

Analogous Law.- Article 45 of the Second Schedule of repealed Act.

43. (a) Instrument of partnership

- (b) Dissolution of partnership
- [Two thousand rupees]  
[Substituted 'Five hundred rupees' by Rajasthan Act No. 5 of 2016, dated 9.4.2016.].  
[Two thousand rupees, subject to maximum duty of rupees ten thousand] [Substituted 'Five hundred rupees' by Rajasthan Act No. 5 of 2016, dated 9.4.2016.]

Analogous Law.- Article 46 of the Second Schedule of repealed Act.

44. Power of Attorney:- (as defined by section 2(xxx), not being a Proxy,-

- (a) when executed for the 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; [One hundred rupees.]  
[Substituted 'Fifty rupees' by Act No. 6 of 2015, dated 1.4.2015.]
- (b) when authorising one person or more to act in single transaction other than the case mentioned in clause (a); [One hundred rupees.]  
[Substituted 'Fifty rupees' by Act No. 6 of 2015, dated 1.4.2015.]
- (c) when authorising not more than five persons to act jointly and severally in more than one transaction or generally; [Two hundred rupees.]  
[Substituted 'One hundred rupees.' by Act No. 6 of 2015, dated 1.4.2015.]
- (cc) [ when authorising any person (except a power of attorney executed in favour of father or mother or brother or sister or wife or husband or son or daughter or grandson or grand daughter) to transfer any immovable property: - [Inserted by Rajasthan Act 7 of 2004, w.e.f. 27-5-2004.] Rupees five hundred]
- (d) when authorising more than five years persons but not more than ten persons to act jointly and severally in more than one transaction or generally; [Two hundred rupees.]  
[Substituted 'One hundred rupees.' by Act No. 6 of 2015, dated 1.4.2015.]
- (e) when given for consideration and authorising the attorney to sell any immovable property: The same duty as on a conveyance (No.21) for the amount of the consideration.
- (ee) [ Notwithstanding anything contained in clause (cc), when power of attorney is

given without consideration to sell  
immovable property to - [Inserted by  
Rajasthan Act No. 5 of 2004, dated  
10.8.2004.]

(i) the father, mother, sister, wife,  
husband, son, daughter, grandson or grant Two thousand rupees.  
daughter of the executant.

Two percent of the market value  
of the property, which is the  
subject matter of power of  
attorney: Provided that the stamp  
duty paid on such power of  
attorney shall at the time of  
execution of a conveyance in  
pursuance of such power of  
attorney subsequently be  
adjusted toward the total  
amount of duty chargeable on  
the conveyance if such  
conveyance deed is executed  
within three years from the date  
of power of attorney.]

(ii) any other person.

[Fifty rupees for each person  
authorised.] [Substituted 'Ten  
rupees for each person  
authorised' by Rajasthan Act No.  
4 of 2007, dated 7.4.2007.]

(f) in any other case.

N.B.: The term 'registration' includes every  
operation incidental to registration under  
the Indian Registration Act, 1908 (Act no.  
16 of 1908). Explanation: For the purpose of  
this Article more persons than one when  
belonging to the same firm shall be deemed  
to be one person.

Analogous Law.- Article 48 of the Second  
Schedule of repealed Act.

45. Protest of Bill or Note, that is to say,  
any declaration in writing made by a Notary  
Public or other person lawfully acting as Ten rupees.  
such attesting the dishonour of a Bill  
of Exchange or Promisory Note.

Analogous Law.- Article 50 of the Second  
Schedule of repealed Act.

46. Protest by the master of a 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 charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such. See also Note of protest by the master of a ship (No. 41).

[Ten rupees] [Substituted 'One rupees' by Rajasthan Act No. 4 of 2007, dated 7.4.2007.]

47. Re-conveyance of mortgaged Property.

(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000/-;

The same duty as on conveyance (No. 21) for the amount of such consideration as set forth in the re-conveyance.

(b) in any other case.

One hundred Rupees.

Analogous Law.- Article 54 of the Second Schedule of repealed Act.

48. Release, that is to say any instrument, not being such a release as is provided for by section 26(2), whereby a co-owner, co-sharer or co-parcener renounces his interest, share, part or claim in favour of another co-owner, co-sharer or co-parcener,-

(a) [ If the release deed of an ancestral property or part thereof is executed by or in favour of brother or sister (children of renouncer's parents) or son or daughter or son of predeceased son or daughter of a predeceased son or father or mother or spouse of the renouncer. [Substituted by Rajasthan Act No. 5 of 2016, dated 9.4.2016.]

1.5 percent of the amount equal to the market value of the share, interest, part or claim renounced.]

(b) in any other case.

Same duty as on conveyance (no. 21) for the amount equal to the market value of the share, interest, part or claim renounced.

Analogous Law.- Article 55 of the Second Schedule of repealed Act.



49. Respondentia Bond, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination. Revocation of any Trust of settlement. See Settlement (No. 51); Trust (No. 56).

The same duty on a Bond (no. 14) for the amount of the loan secured.

50. Security Bond Mortgage-deed, executed by way of security for the due execution of an office, or to account for money or other property, received by virtue thereof, or executed by a surety to secure the due performance of a contract or the due discharge of a liability. Exemption: Bond or other instrument when executed, - (a) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem; (b) by agriculturists taking advances from the Government or by their sureties as security for the re-payment of such advances; (c) 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.

Subject to a minimum of rupees two hundred, half (0.5) percent of the amount secured.

Analogous Law.- Article 57 of the Second Schedule of repealed Act.

51. Settlement-

(a) Instrument of including a deed of dower)

The same duty as on a Bond (No. 14) for a sum equal to the amount or value of the property settled as set forth in such settlement: Provided that where an agreement to settle is stamped with the stamp required, for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the

duty on such instrument shall not exceed ten rupees.

Exemption: Deed of dower executed on the occasion of a marriage between Mohammedans.

(b) revocation of

The same duty as on a bond (No. 14) for a sum equal to the amount or value of the property concerned as set forth in the instrument of revocation but not exceeding fifty rupees.

Analogous Law.- Article 58 of the Second Schedule of repealed Act.

52. Share warrants, to bearer issued under the Companies Act, 1956 (Act No. 1 of 1956) Exemption: Share warrant when issued by a company in pursuance of the provisions of the Companies Act, 1956 (Act No. 1 of 1956), to have the effect only upon payment, as composition for that duty, to the Collector, - (a) One and a half percent of the whole subscribed capital of the company, or (b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital - one and a half Percent of the additional capital so issued.

The same duty as on a Bond (No. 14) for consideration equal to the nominal amount of the shares certified in the warrant.

53. Shipping order for or relating to the conveyance of goods on board of any vessel.

[Ten rupees.] [Substituted 'Ten paise' by Rajasthan Act No. 4 of 2007, dated 7.4.2007.]

54. Surrender of lease

Exemption: Surrender of lease is exempted from duty.

One hundred rupees.

Analogous Law.- Article 61 of the Second Schedule of repealed Act.

55. Transfer of lease by way of assignment and not by way of under lease. Exemption: Transfer of any lease exempt from duty.

The same duty as on a conveyance (No. 21) for a consideration equal to the amount of the market value of the property.

Analogous Law.- Article 63 of the Second Schedule of repealed Act.

56. Trust,-(A) Declaration of,-or concerning any property, when made by any writing not being a will. The same duty as on a Bond (No. 14) for a sum equal to the amount or value of the property concerned but not exceeding sixty rupees.

(B) Revocation of,-or concerning any property when made by any instrument other than a will. The same duty as on a Bond (No. 14) for a sum equal to the amount or value of the property concerned but not exceeding fifty rupees.

Analogous Law.- Article 64 of the Second Schedule of repealed Act.

57. Warrant for goods, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be. Ten rupees.

Analogous Law.- Article 65 of the Second Schedule of repealed Act.

58. [ Works contract that is to say a contract for works and labour or services involving transfer of property in goods (whether as goods or in some other form) in its execution and includes a sub-contract. [Substituted by Rajasthan Act No. 5 of 2016, dated 9.4.2016.] 0.25 percent of the amount or value set forth in such contract[\*\*\*] [Deleted 'subject to maximum of rupees 15,000/.' by Rajasthan Act No. 20 of 2019, dated 20.8.2019.]]

Analogous Law.- Article 66 of the Second Schedule of repealed Act.

Section 9(1)[Noti. No. F. 2(15) FD/ Tax/ 2010/ Pt.-95, dt. 14.10.2015 - Raj. Gaz., Exty., Pt. IV(C)(II), dt. 23.10.2015, p. 199 {S.O. 158}] = 2016 RSCS/II/P. 121/H. 63.S.O. 158. - In exercise of the powers conferred by sub-Section (1) if Section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999) and in supersession of this department's Notification Number F. 2(15)FD/Tax/2010-122 dt. 8.10.2014, the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on the instrument of purchase or lease of land with or without any constructions/ improvement on such land executed by the enterprise making investment for setting up of a new enterprise or for expansion of existing enterprise or for revival of Sick Industrial Enterprises to whom entitlement certificate has been issued by the appropriate Screening Committee under the Rajasthan Investment Promotion Scheme-2014, shall be reduced by fifty percent. Note. - See 2015 RSCS (Part-II, Rajasthan Section) Page No. 93, Head Note No. 79 for the

above referred notification dt. 8.10.2014. Section 9(1)[Noti. No. F. 2(15) FD/Tax/2010-24, dt. 10.6.2015-Raj. Cm., Exty., Ft. 4(C)(U), dt. 30.6.2015, pp. 89(2) to 89(3), S.O. 72] = 2016 RSCS/II/P. 142/H. 75S.O. 72. - In exercise of the powers conferred by sub-Section (1) of Section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on the non-convertible Bonds of Rs. 700 crore to be issued by Rajasthan Rajya Vidyut Prasaran Nigam Ltd. on the private placement basis for part funding of capital expenditure under Annual Plan Allocation 2015-16, shall be reduced and charged at the rate of 0.25 percent. Section 9(1)[Noti. No. F. 2(39) FD/Tax/2015-44, dt. 23.6.2015-Raj. Gaz., Exty., Ft. 4(C)(1I), dt. 30.6.2015, p. 89(3), S.O. 73] = 2016 RSCS/II/P. 142/H. 76S.O. 73. - In exercise of the powers conferred by sub-Section (1) of Section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on the instruments of lease/ sale of the plots of land (with or without construction) as mentioned in table given below, to be executed by RIICO in favour of the following companies of Shri Vallabh Pitti Group for setting up of yarn manufacturing units at Industrial Area Dhanodi, District Jhalawar, shall be remitted on the condition that the group shall fulfill all the conditions as provided under Rajasthan Investment Promotion Scheme-2014:-

S. No.	Name	Plot No.	Date of Allotment	Area
1.	SVP Global Venture Ltd.	SP2-1	26.3.2015	20792.76 Sqm
2.	Platinum Textile Ltd.	SP1-3	26.3.2015	10469.29 Sqm
3.	Akasb Ganga Industries Pvt. Ltd.	SP-2	26.3.2015	87676.38 Sqm
4.	Shri Vallabh Pittie Industries Ltd.	SP-4	26.3.2015	101169.38 Sqm

Section 9(1)[Noti. No. F. 2(15) FD/Tax/2015-46, dt. 26.6.2015-Raj. Gaz., Exty., Pt. 4(C)(II), dt. 30.6.2015, p. 89(4), S.O. 74] = 2016 RSCS/II/P. 143/H. 77S.O. 74. - In exercise of the powers conferred by sub-Section (1) of Section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999) and in supersession of this department's Notification No. F.4(4)FD/Tax/2015-230 dt. 9.3.2015, the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on the instrument of debt assignment executed in respect of performing assets (standard assets), shall be reduced and charged at the rate of 0.15 percent of the amount of debt subject to maximum of rupees five lacs, with effect from 9.3.2015, subject to condition that the stamp duty already paid shall not be refunded. Note. - See 2015 RSCS (Part-II, Rajasthan Section) Page No. 226, Head Note No. 191 for the above referred notification dt. 9.3.2015. Section 78(2)[Noti. No. F. 2(15) FD/Tax/2015-47, dt. 26.6.2015-Raj. Gaz., Exty., Pt. 4(C)(II), dt. 30.6.2015, p. 89(4), S.O. 75] = 2016 RSCS/II/P. 143/H. 78S.O. 75. - In exercise of the powers conferred by sub-Section (2) of Section 78 of the Registration Act, 1908 (Act No. 16 of 1908), the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the registration fees payable in excess of rupees three lacs on the instrument of debt assignment executed in respect of performing assets (standard assets), shall be remitted, with effect from 9.3.2015, subject to condition that the registration fee already paid shall not be refunded. Section 9(1)[Noti. No. F. 2(27) FD/Tax/2015-48, dt. 26.6.2015-Raj. Gaz., Exty., Pt. 4(C)(II), dt. 30.6.2015, p. 89(5), S.O. 76] = 2016 RSCS/II/P. 143/H. 79S.O. 76. - In exercise of the powers conferred by sub-Section (1) of Section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby rescind with immediate effect, this Department's

Notification No.F.12 (15) FD/Tax/2008-95 dt. 25.2.2008, as amended vide this Department's Notification No.F.12(15)FD/Tax/2008-10 dt. 17.4.2008.Note. - See 2008 RSCS (Part-II, Rajasthan Section) Page No. 75, Head Note No. 53 for the above referred notification dt. 25.2.2008.Section 9(1)[Noti. No. F. 2(18) FD/Tax/2015-86, dt. 3.9.2015-Raj. Gaz., Exty., Pt. 4(C)(II), dt. 8.9.2015, pp. 165(1) to 165(2), S.O. 136] = 2016 RSCS/II/P. 408/H. 165S.O. 136. - In exercise of the powers conferred by sub-Section (1) of Section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on the amalgamation of Rajasthan Avas Vikas and Infrastructure Limited with Rajasthan Urban Infrastructure Finance & Development Corporation Limited, shall be remitted.Section 9(1)[Noti. No. F. 2(42) FD/Tax/2009-81, dt. 28.8.2015-Raj. Gaz., Exty., Pt. 4(C)(II), dt. 8.9.2015, p. 165(2), S.O. 137] = 2016 RSCS/II/P. 408/H. 166S.O. 137. - In exercise of the powers conferred by sub-Section (1) of Section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on the instruments of loan agreements for restructuring of the existing loans as well as for fresh loans, to be executed up to 31.3.2020 by the Jaipur Vidyut Vitran Nigam Ltd., Ajmer Vidhyut Prasaran Nigam Ltd. of Rajasthan Rajya Vidyut Utpadan Nigam Ltd. with various banks/ Financial Institutions, shall be remitted.Section 9(1)[Noti. No. F. 2(42) FD/Tax/2009-82, dt. 28.8.2016-Raj. Gaz., Exty., Pt. 4(C)(II), dt. 8.9.2015, pp. 165(2) to 165(23), S.O. 138] = 2016 RSCS/II/P. 408/H. 167S.O. 138. - In exercise of the powers conferred by sub-Section (1) of Section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on the non-convertible Bonds to be issued by Rajasthan Rajya Vidyut Utpadan Nigam Ltd. on the private placement basis for part funding of capital expenditure under Annual Plan Allocation for financial year 2015-16 to 2019-2020, shall be reduced and charged at the rate of 0.25 percent.Amendment of the Schedule, Rajasthan Act No. 14 of 1999. - In Art. 44 of the Schedule of principal Act, -(i)the existing clause (cc) shall be deleted;(ii)for the existing clause (ee), the following shall be substituted, namely: -(ee)[ when power of attorney is given without consideration to transfer or sell immovable property to - [Substituted by Rajasthan Act No. 15 of 2005, dated 20.5.2005.](i)the father, mother, sister, wife, husband, son, daughter, grandson or grant daughter of the executant. Two thousand rupees.(ii)any other person. Two percent of the market value of the property, which is the subject matter of power of attorney:Provided that the stamp duty paid on such power of attorney shall at the time of execution of a conveyance in pursuance of such power of attorney subsequently be adjusted toward the total amount of duty chargeable on the conveyance if such conveyance deed is executed within three years from the date of power of attorney.]