

**State wise stamp duty rules for eForm INC-2/ INC-7/ INC-29, Memorandum of Association (MoA), Articles of Association (AoA), eForm SH-7 and eForm FC-1)**

**Stamp duty rules for Form INC-2/ INC-7/ INC-29, MoA, AoA, and SH-7**

Name of state/ union territory	Amount in Rupees				
	INC-2/ INC-7/ INC-29	MoA	AoA	SH-7	Remarks
Delhi (companies having share capital other than section 8)	10	200	0.15% of authorised capital subject to a maximum stamp duty of Rs. 25 lakhs of stamp duty	Stamp duty shall be: 0.15% of amount of <b>increase in authorized capital</b> subject to maximum of Rs. 25 Lakhs.	
Delhi (companies not having share capital other than section 8)	10	200	200	NIL	
Delhi (Section 8 companies)	10	NIL	NIL	NIL	
Haryana (companies having share capital other than section 8)	15	60	60 if authorised capital is less than or equal to Rs. 1 lakh 120 if authorised capital is greater than Rs. 1 lakh	NIL	
Haryana (companies not having share capital other than section 8)	15	60	60	NIL	
Haryana (Section 8 companies)	15	NIL	NIL	NIL	

Name of state/ union territory	Amount in Rupees				
	INC-2/ INC-7/ INC-29	MoA	AoA	SH-7	Remarks
Maharashtra (companies having share capital other than section 8)	100	200	1000 on every Rs. 5 lakhs of authorised capital or part thereof subject to a maximum of 50 lakhs of stamp duty.	Stamp duty shall be Rs. 1000 on every Rs.5 Lakhs of amount of <b>increase in authorised capital</b> or part thereof subject to a maximum of 50 Lakhs of stamp duty.  However, in the case of increase of Authorised Capital beyond Rs. 2,50,00,00,000/-, No Stamp duty shall be payable.	For eg- For SH-7, If auth. Capital is increased from Rs. 240 crores to Rs. 300 crores then stamp duty payable shall be calculated on Rs. 10 crores (i.e. Rs. 250 crores- Rs. 240 crores) and not on Rs. 60 crores (i.e. Rs. 300 crores- Rs.240 crores) as no stamp duty is payable beyond authorised capital of Rs. 250 crores.
Maharashtra (companies not having share capital other than section 8)	100	NIL	NIL	NIL	
Maharashtra (Section 8 companies)	100	NIL	NIL	NIL	
Orissa (companies having share capital other than section 8)	10	300	300	NIL	These rules shall also apply to companies not having share capital other than section 8 and Section 8 companies.

Name of state/ union territory	Amount in Rupees				
	INC-2/ INC-7/ INC-29	MoA	AoA	SH-7	Remarks
Andhra Pradesh (companies having share capital other than section 8)	20	500	0.15% of the authorized capital subject to a minimum of Rs.1000/- and a maximum of Rs.5 lakhs	0.15% of amount of <b>increase in authorised capital</b> subject to a minimum of Rs. 1000/- and maximum of Rs. 5 Lakhs.	These rules shall also apply to section 8 companies having share capital.  Stamp rule for SH-7 implies that the maximum limit of Rs. 5 Lakhs shall be calculated every time there is any increase in share capital, even if the company has already paid Rs. 5 Lakhs of stamp duty.
Andhra Pradesh (companies not having share capital other than section 8)	20	500	1000	1000	These rules shall also apply to section 8 companies not having share capital
Telangana (companies having share capital other than section 8)	20	500	0.15% of the authorized capital subject to a minimum of Rs.1000/- and a maximum of Rs.5 lakhs	0.15% of amount of <b>increase in authorised capital</b> subject to a minimum of Rs. 1000/- and maximum of Rs. 5 Lakhs.	These rules shall also apply to section 8 companies having share capital.  Stamp rule for SH-7 implies that the maximum limit of Rs. 5 Lakhs shall be calculated every time there is any increase in share capital, even if the company has already paid Rs. 5 Lakhs of stamp duty.
Telangana (companies not having share capital other than section 8)	20	500	1000	1000	These rules shall also apply to section 8 companies not having share capital

Name of state/ union territory	Amount in Rupees				
	INC-2/ INC-7/ INC-29	MoA	AoA	SH-7	Remarks
Bihar (companies having share capital other than section 8)	20	500	0.15% of authorised capital or 1000, whichever is more subject to a maximum of 5 lakhs of stamp duty.	Stamp duty shall be higher of (i) or (ii), (i) Rs. 1000/- (ii) 0.15% of amount of increased authorised capital subject to maximum of Rs. 5 lakhs of stamp duty <b>Less</b> 0.15% of amount of existing authorised capital subject to maximum of Rs. 5 lakhs of stamp duty  (iii) However, If 0.15% of amount of existing authorised capital is Rs. 5 lakhs or more then no stamp duty shall be payable.	
Bihar (companies not having share capital other than section 8)	20	500	1000	NIL	
Bihar (Section 8 companies)	20	NIL	NIL	NIL	
Jharkhand (companies having share capital other than section 8)	5	63	105	NIL	These rules shall also apply to companies not having share capital other than section 8.
Jharkhand (Section 8 companies)	5	NIL	NIL	NIL	
Jammu and Kashmir (companies having share capital other than section 8)	10	150	150 if authorised capital is less than equal to Rs. 1 lakh and 300 if authorised capital is greater than Rs. 1 lakh	NIL	
Jammu and Kashmir (companies not having share capital other than section 8)	10	150	150	NIL	
Jammu and Kashmir (Section 8 companies)	10	NIL	NIL	NIL	

Name of state/ union territory	Amount in Rupees				
	INC-2/ INC-7/ INC-29	MoA	AoA	SH-7	Remarks
Tamil Nadu (companies having share capital other than section 8)	20	200	300	NIL	These rules shall also apply to companies not having share capital other than section 8.
Tamil Nadu (Section 8 companies)	20	NIL	NIL	NIL	
Puducherry (companies having share capital other than section 8)	10	200	300	NIL	These rules shall also apply to companies not having share capital other than section 8.
Puducherry (Section 8 companies)	10	NIL	NIL	NIL	
Assam (companies having share capital other than section 8)	15	200	310	NIL	These rules shall also apply to section 8 companies and companies not having share capital other than section 8
Meghalaya (companies having share capital other than section 8)	10	100	300	NIL	These rules shall also apply to section 8 companies and companies not having share capital other than section 8
Manipur (companies having share capital other than section 8)	10	100	150	NIL	These rules shall also apply to section 8 companies and companies not having share capital other than section 8
Nagaland (companies having share capital other than section 8)	10	100	150	NIL	These rules shall also apply to section 8 companies and companies not having share capital other than section 8
Tripura (companies having share capital other than section 8)	10	100	150	NIL	These rules shall also apply to section 8 companies and companies not having share capital other than section 8

Name of state/ union territory	Amount in Rupees				
	INC-2/ INC-7/ INC-29	MoA	AoA	SH-7	Remarks
Arunachal Pradesh (companies having share capital other than section 8)	10	200	500	NIL	These rules shall also apply to section 8 companies and companies not having share capital other than section 8
Mizoram (companies having share capital other than section 8)	10	100	150	NIL	These rules shall also apply to section 8 companies and companies not having share capital other than section 8
Kerala (companies having share capital other than section 8)	25	1000	For Companies having Authorized Capital up to Rs. 10 Lakhs – Rs. 2,000/- For Companies having Authorized Capital above Rs. 10 Lakhs and up to Rs. 25 Lakhs- Rs. 5,000/- For Companies having Authorized Capital above Rs. 25 Lakhs - 0.5% of the Authorized Capital	NIL	These rules shall also apply to section 8 companies having share capital.
Kerala (companies not having share capital other than section 8)	25	1000	2000	NIL	These rules shall also apply to section 8 companies not having share capital
Lakshadweep (companies having share capital other than section 8)	25	500	1000	NIL	These rules shall also apply to section 8 companies and companies not having share capital other than section 8

Name of state/ union territory	Amount in Rupees				
	INC-2/ INC-7/ INC-29	MoA	AoA	SH-7	Remarks
Madhya Pradesh (companies having share capital)	50	2500	0.15% of authorized capital subject to minimum of rupees 5000 and maximum of Rupees 25 lakh of stamp duty.	Stamp duty shall be 0.15% of amount of increased authorized capital subject to minimum of Rs. 5000 and maximum of Rs. 25 lakhs of stamp duty <b>less</b> 0.15% of amount of existing authorized capital subject to minimum of Rs. 5000 and maximum of Rs. 25 lakhs of stamp duty (in case the last capital increase occurred on or after 16th Sept 14) <b>OR</b> 0.15% of amount of existing authorized capital subject to minimum of Rs. 1000 and maximum of Rs. 5 lakhs of stamp duty (in case the last capital increase occurred prior to 16th sept 14) as the case may be.	
Madhya Pradesh (companies not having share capital)	50	2500	5000	NIL	
Chhattisgarh (companies having share capital other than section 8)	10	500	0.15% of authorised capital or 1000, whichever is more subject to a maximum of 5 lakhs of stamp duty	Stamp duty shall be higher of (i) or (ii), (i) Rs. 1000/- (ii) 0.15% of amount of increased authorised capital subject to maximum of Rs. 5 lakhs of stamp duty <b>Less</b> 0.15% of amount of existing authorised capital subject to maximum of Rs. 5 lakhs of stamp duty  (iii) However, If 0.15% of amount of existing authorised capital is Rs. 5 lakhs or more then no stamp duty shall be payable	
Chhattisgarh (companies not having share capital other than section 8)	10	500	1000	NIL	

Name of state/ union territory	Amount in Rupees				
	INC-2/ INC-7/ INC-29	MoA	AoA	SH-7	Remarks
Chhattisgarh (Section 8 companies)	10	NIL	NIL	NIL	
Rajasthan (companies having share capital other than section 8)	10	500	0.5% of authorised capital	0.2% of amount of increase in authorised capital subject to maximum stamp duty of Rs. 25 lakhs.	These rules shall also apply to Section 8 companies having share capital  Stamp rule for SH-7 implies that the maximum limit of Rs. 25 Lakhs shall be calculated every time there is any increase in share capital, even if the company has already paid Rs. 25 Lakhs of stamp duty.
Rajasthan (companies not having share capital other than section 8)	10	500	500	NIL	These rules shall also apply to Section 8 companies not having share capital
Punjab (companies having share capital other than section 8)	25	5000	5000 if authorised capital is less than equal to Rs. 1 lakh and 10,000 if authorised capital is greater than Rs. 1 lakh	NIL	
Punjab (companies not having share capital other than section 8)	25	5000	5000	NIL	
Punjab (Section 8 companies)	25	NIL	NIL	NIL	
Himachal Pradesh (companies having share capital other than section 8)	3	60	60 if authorised capital is less than equal to Rs. 1 lakh and 120 if authorised capital is greater than Rs. 1 lakh	NIL	



Name of state/ union territory	Amount in Rupees				
	INC-2/ INC-7/ INC-29	MoA	AoA	SH-7	Remarks
Himachal Pradesh (companies not having share capital other than section 8)	3	60	60	NIL	
Himachal Pradesh (Section 8 companies)	3	NIL	NIL	NIL	
Chandigarh (companies having share capital other than section 8)	3	500	1000	NIL	
Chandigarh (companies not having share capital other than section 8)	3	500	1000	NIL	
Chandigarh (Section 8 companies)	3	NIL	NIL	NIL	
Uttar Pradesh (companies having share capital other than section 8)	10	500	500	NIL	These rules shall also apply to companies not having share capital (other than section 8) and to Section 8 companies having share capital
Uttar Pradesh (Section 8 companies)	NIL	NIL	NIL	NIL	These rules shall be applicable only to section 8 companies not having share capital.
Uttarakhand (companies having share capital other than section 8)	10	500	500	NIL	These rules shall also apply to companies not having share capital (other than section 8) and to Section 8 companies having share capital
Uttarakhand (Section 8 companies)	Nil	Nil	Nil	NIL	These rules shall be applicable only to section 8 companies not having share capital.

Name of state/ union territory	Amount in Rupees				
	INC-2/ INC-7/ INC-29	MoA	AoA	SH-7	Remarks
West Bengal (companies having share capital other than section 8)	10	60	300	NIL	These rules shall also apply to companies not having share capital other than section 8
West Bengal (Section 8 companies)	10	NIL	NIL	NIL	
Karnataka (companies having share capital other than section 8)	20	1000	500 on every Rs.10 lakhs of authorised capital or part thereof	500 on every Rs.10 lakhs of amount of increase in authorised capital or part thereof, subject to a minimum of 500.	
Karnataka (companies not having share capital other than section 8)	20	1000	500	NIL	
Karnataka (Section 8 companies)	20	NIL	NIL	NIL	
Gujarat (companies having share capital other than section 8)	20	100	0.5% of authorized capital subject to maximum of 5 lakhs	Stamp duty shall be- 0.5% of amount of increased authorised capital subject to maximum of Rs. 5 lakhs of stamp duty <b>Less</b> 0.5% of amount of existing authorised capital subject to maximum of Rs. 5 lakhs of stamp duty	
Gujarat (companies not having share capital other than section 8)	20	100	1000	NIL	
Gujarat (section 8 companies)	20	NIL	NIL	NIL	
Dadra and Nagar Haveli (companies having share capital other than section 8)	1	15	25	NIL	These rules shall also apply to companies not having share capital other than section 8.
Dadra and Nagar Haveli (section 8 companies)	1	NIL	NIL	NIL	

Name of state/ union territory	Amount in Rupees				
	INC-2/ INC-7/ INC-29	MoA	AoA	SH-7	Remarks
Goa (companies having share capital other than section 8)	50	150	Rs. 1000/- for every Rs. 5 lakhs or part thereof authorized capital.	Rs. 1000/- for every Rs. 5 lakhs of amount of increase in authorised capital or part thereof.	
Goa (companies not having share capital other than section 8)	50	150	1000	NIL	
Goa (section 8 companies)	50	NIL	NIL	NIL	
Daman and Diu (companies having share capital other than section 8)	20	150	Rs. 1000/- for every Rs. 5 lakhs or part thereof authorized capital.	Rs. 1000/- for every Rs. 5 lakhs of amount of increase in authorised capital or part thereof	
Daman and Diu (companies not having share capital other than section 8)	20	150	1000	NIL	
Daman and Diu (section 8 companies)	20	NIL	NIL	NIL	
Andaman and Nicobar (companies having share capital other than section 8)	20	200	300	NIL	
Andaman and Nicobar (companies not having share capital other than section 8)	20	200	300	NIL	
Andaman and Nicobar (section 8 companies)	20	NIL	NIL	NIL	

**Stamp duty rules for FC-1**

Rs. 100 for Delhi and Rs. 50 for all other states/ UTs.

**Disclaimer**

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