

SCHEDULE - I-A
STAMP DUTY ON INSTRUMENTS
(ORISSA AMENDMENTS)

Schl./Art.	Description of Instrument	Proper Stamp Duty
I-A/2	Administration Bond including a bond given under Sections 291, 375 and 376 of the Indian Succession Act, 1925 or Section 6 of the Government Savings Bank Act, 1873	The same duty as a Bond (No.15) for the same amount.
I-A/3	Adoption Deed , that is to say, any instrument (other than a will) recording an adoption, or conferring or purporting to confer an authority to adopt.	[Two hundred and fifty rupees]*
I-A/4	Affidavit , including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	Ten rupees

Explanation

Affidavit or declaration in writing when made -

(a) as a condition of enrolment under the Indian Army Act, 1950 (46 of 1950) or the Air Force Act, 1950 (45 of 1950);

(b) for the immediate purpose of being filed or under in any Court or before the Officer of any Court;

(c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

I-A/5	Agreement or Memorandum of an Agreement	*[Five rupees]
	(a) if relating to the sale of a bill of exchange;	Subject to a maximum of
	(b) if relating to the sale of a Government security or share in an incorporate company or other body corporate.	*[fifty rupees] for every ten thousand rupees or part thereof of the value of the security or share:
	(c) if not otherwise provided for.	[Ten rupees]*

Explanation

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. 43;

1. Sch. 1-A was substituted by the Indian Stamp (Orissa Amendment) Act, 1986 (O.A. 6 of 1986).

*. Substituted by O.A. 1 of 2003.

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	(b) made in the form of tenders to the Central Government for, or relating to, any loan.	
	Agreement to lease - See Lease (No. 35).	
I-A/6	Agreement Relating to Deposit of Title-Deeds, Pawn or Pledge, that is to say, any instrument evidencing an agreement relating to (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, pawn or 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 When the amount of the loan or debt does not exceed Rs. 500 When it exceeds Rs. 500 but does not exceed Rs. 1,000 And for every additional 1,000 or part thereof, in excess of Rs. 1,000 (b) if such loan or debt is repayable not more than half the duty payable on a loan or debt three months from the date under such instrument *[(Sub-clause (a))] for the amount secured.	Five rupees Ten rupees Ten rupees]
	<i>Exemption</i>	
	Instrument of pawn or pledge of goods, if unattested.	
I-A/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.	*[One hundred and fifty rupees]
I-A/8	Appraisement or valuation, made otherwise than under an order of the Chief in the course of a suit -	

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	(a) Where the amount does not exceed Rs. 1,000;	The same duty as a Bottomry Bond (No. 16) for such amount
	(b) In other case.	*[Fifty rupees]
	<i>Exemption</i>	
	(a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.	
	(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.	
I-A/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, not being Articles of clerkship.	Fifty rupees
	<i>Exemption</i>	
	Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850 (19 of 1850), or by which a person is apprenticed by or at the charge of any public charity.	
I-A/10	Articles of Association of a Company.	*[Three hundred rupees]
	<i>Exemption</i>	
	Articles of any Association not formed for profit and registered under Section 25 of the Companies Act, 1956 (1 of 1956).	
	See also Memorandum of Association of a Company (No. 39).	
	Assignment - See Conveyance (No. 23). Transfer (No. 62) and Transfer of Less (No.63), as the case may be.	
	Attorney - See Power-of-Attorney (No. 48).	
	Authority to adopt - See Adoption-deed (No. 3).	
I-A/12	Art. 12. Award , that is to say, any decision in writing by an arbitrator or umpire not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of suit-	

*. Substituted by O.A. 1 of 2003, dt. 20.01.2003.

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	(a) Where the amount or the market value of the property to which the award relates, as set forth in such award, does not exceed Rs. 1,000	*[The same duty as a Bond (No. 15) or such amount.]
	(b) If it exceeds Rs. 1,000 but does not exceed Rs. 5,000	*[Fifty rupees].
	and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000	*[Two rupees subject to a maximum of two hundred rupees.]
I-A/15	*[Act. 15. Bond, as defined by Section 2(5) not being a debenture and not being otherwise provided for by this Act, or by the Court Fees Act, 1870.	two per centum of the amount or the value secured.
	<i>Exemption</i>	
	Bond, when executed by -	
	(a) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, (Bengal Act 3 of 1876), section 99, for the due performance of their duties under that Act.	
	(b) any person for the purpose of guaranteeing that the local income delived from private subscription to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.	
I-A/16	*[16. 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 a BOND (No. 15) on the amount or value secured];
I-A/17	Art. 17. Cancellation - Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.	*[One hundred and fifty rupees]
	See also Release (No. 55), Revocation of Settlement (No. 58-B), Surrender of Lease (No. 61), Revocation of Trust (No. 64-B).	
I-A/18	Art. 18. Certificates of Sale, (in respect of each <u>property put up as a separate lot and sold</u>), granted to the purchaser of any property sold by public auction by a Civil or Revenue Court or Collector or the Revenue Officer -	

* Substituted by O.A. 1 of 2003, dt. 20.01.2003.

Schl./Art.	Description of Instrument	Proper Stamp Duty
	*[(a) Where the purchase money does not exceeds Rs. 100/-	Two rupees
	(b) In any other case	The same duty as is leviable on a CONVEYANCE under Division (A), (B) or (C), as the case may be, of Article 23 for a consideration equal to the amount of the purchase money only].
*[I-A/19	Certificate or Other Document, evidencing the right or title of the holder thereof, or any other person either to any shares, script or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, script or stock in or of any such company or body. See also Letter of Allotment of Shares (No. 36).	One rupee]
I-A/20	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
I-A/22	Composition Deed - That is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend or their debts is secured to the creditors, or when by provision is made for the continuance of the debtors business under the supervision of inspector or under letters of licence, for the benefit of his creditors.	*[Seventy rupees]
*[I-A/23	Conveyance, as defined by Section 2 (10) not being a transfer charged or exempted under No. 62 :	
	(a) in respect of movable property.	Four per centum of the amount or value of the consideration as set forth in the instrument.
	(b) in respect of immovable property.	Eight percentum of the amount or value of the consideration for such conveyance as set forth therein or the market value of the property whichever is higher.

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(c) in respect of a multi-unit house or unit of apartment/flat/portion of a multistorie building or part of such structure to which the provisions of the Orissa Apartment Ownership Act, 1982 apply-

(i) where the amount or value of the consideration for such conveyance as set forth therein or market value of the property whichever is higher, does not exceed rupees 5 lakhs.

Three per centum of the amount.

(ii) where it exceeds rupees 5 lakhs but does not exceed rupees 15 lakhs.

Four per centum of the amount.

(iii) where it exceeds rupees 15 lakhs.

Seven per centum of the amount.

Explanation - For the purpose of this article, an agreement to sell any immovable property or a power of attorney shall, in case of transfer of the possession of such property before or at the time of or after the execution of such agreement or power of attorney, be deemed to be a conveyance and the stamp duty thereon shall be chargeable accordingly.

Provided that the stamp duty already paid on such agreement or power of attorney shall, at the time of the execution of a conveyance in pursuance of such agreement or power of attorney, be adjusted towards the total amount of duty chargeable on the conveyance :

Provided further that Section 47-A shall not apply to such agreement and power of attorney.

Exemptions

Assignment of copyright under the Copy-right Act, 1957 (14 of 1957), section 18. **Co-partnership Deed.** (See Partnership No. 46)]

I-A/24

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 -

* Substituted by O.A. 1 of 2003, dt. 20.01.2003.

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	(i) if the original was not chargeable with duty, or if the duty, with which it was chargeable does not exceed one rupee;	*[Five rupees]
	(ii) in any other case.	*[Ten rupees]
	<i>Exemption</i>	
	(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.	
	(b) Copy of, or extract from any register relating to births, baptisms, namings dedications, marriages, divorces, deaths or burials.	
I-A/25	Counterpart or Duplicate, of any instrument chargeable with duty and in respect of which the proper duty has been paid -	
	(a) Where the duty with which the original instrument is chargeable does not exceed on rupee and fifty paise.	The same duty as is payable on the original.
	(b) in any other case	*[Ten rupees.]
	<i>Explanations</i>	
	Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.	
I-A/26	Customs Bond.	
	(a) Where the amount does not exceed Rs. 1,000	The same duty as a Bottomry Bond (No. 16) for such amount.
	(b) In any other case.	*[One hundred rupees]
	Declaration of any Trust - See Trust (No.64)	
	Deposite of Title-deeds, See Agreement relating to Deposite of Title-deeds, Pawn or Pledge (No.6)	
	Dissolution of Partnership, See Partnership (No. 46).	
I-A/29	Art. 29. Divorce - Instrument of, that is to say, instrument by which any person effects the dissolution of his marriage.	*[Two hundred rupees.]

Schl./Art.	Description of Instrument	Proper Stamp Duty
	Dower - Instrument of, - See Settlement (No. 58).	
	Duplicate - See Counterpart (No. 25).	
I-A/31	Exchange of property - Instrument of -	*[The same duty as is leviable on a conveyance under Division (A), (B) or (C), as the case may be, of Article 23 for a consideration as set forth in such instrument or the market value of the property, whichever is higher]
I-A/32	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) Article No. 40 (That is, with possession);	(a) The same duty as a in the Conveyance *[under Division (A) of Article 23] for a 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.40 (That is, without possession)-	
	(i) If at the time of execution of the instrument of further charge possession of the property is or agreed to be given under such instrument;	(b)(i) The same duty as a Conyance *[under Division (A), of Article 23] for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.
	(ii) If the possession is not so given.	(b)(ii) The same duty as a Bottomy Bond (No. 16) for the amount of the further charge secured by such instrument.

* Substituted by O.A. 1 of 2003, dt. 20.01.2003.

Schl./Art.	Description of Instrument	Proper Stamp Duty
I-A/33	Gift. Instrument of, not being a Settlement (No. 58) or Will or Transfer (No. 62). Hiring Agreement, or agreement for service- See Agreement (No. 5). Hire Agreement, or agreement for service - See Agreement (No. 5).	The same duty as a conveyance *[under Division (A), (B) or (C), as the case may be of Article 23] for a consideration as set forth in such instrument or the market-value of the property, whichever is higher. Plus surcharge as in Appendix A.
I-A/34	Indemnity Bond. Inspectorship deed - See Composition Deed (No. 22).	The same duty as a Security Bond (No. 57) for the same amount.
I-A/35	Lease, including an under lease or sub-lease and any agreement to let or sub-let - (a) Where by such lease the rent is fixed and no premium is paid or delivered.- (i) Where the lease purports to be for a term of less than one year; (ii) Where the lease purports to be for a term of not less than one year. but not more than five years; (iii) Where the lease purports to be for a term exceeding five years, but not exceeding ten years; (iv) Where the lease purports to be for a term exceeding ten years, but not	The same duty as a Bottomry Bond (No. 16) for the whole amount payable or deliverable under such lease. The same duty as a Bottomry Bond (No. 16) for the amount or value of the average annual rent reserved. The same duty as a conveyance *[under Division (A), (B) or (C), as the case may be of Article 23] for a consideration equal to the amount or value of the average annual rent reserved. The same duty as a conveyance *[under Division (A), (B) or (C), as the case may be of Article 23] for a consideration equal to twice the amount or value of the average annual rent reserved.

* Substituted by O.A. 1 of 2003, dt. 20.01.2003.

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	(v) Where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years;	The same duty as a conveyance [under Division (A), (B) or (C), as the case may be of Article 23] for a consideration equal to three times the amount or value of the average annual rent reserved.
	(vi) Where the lease purports to be for a term, exceeding thirty years, but not exceeding one hundred years;	The same duty as a conveyance [under Division (A), (B) or (C), as the case may be of Article 23] for a consideration equal to four times the amount or value of the average annual rent reserved.
	(vii) Where the lease purports to be for a term exceeding one hundred years, or in perpetuity;	The same duty as a conveyance [under Division (A), (B) or (C), as the case may be of Article 23] for a consideration equal to one-sixth of the whole amount of rent which would be paid or delivered in respect of first fifty years of the lease.
	(viii) Where the lease does not purport to be for any definite term;	The same duty as a conveyance [under Division (A), (B) or (C), as the case may be of Article 23] for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
	(b) Where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved;	The same duty as a conveyance [under Division (A), (B) or (C), as the case may be of Article 23] for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.
	(c) Where the lease is granted for a fine or premium, or for money advanced in addition to rent reserved.	The same duty as a conveyance [under Division (A), (B) or (C), as the case may be of Article 23] for a consideration equal to the amount or value of such fine or premium, or advances as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium of advance had been paid or delivered :

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		<p>Provided that in any case when an agreement to lease is stamped with the <i>ad valorem</i> stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed two rupees and fifty paise.</p>
	<p><i>Exemption-</i> Lease, executed in the case of a cultivator and for the purpose of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.</p>	
	<p><i>Explanation-</i> When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses, or the owner's share of municipal rates or taxes which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.</p>	
	<p>Notes</p>	
	<p>Essential Conditions of Mortgage Bond - An instrument within the meaning of section 2(17) of the principal Act, should satisfy the essential conditions by creating a right in respect of a specified property in favour of another person and where the sale notice under Art. 31(c), in respect of forest produce did not indicate that any right has created in favour of the State government, the security deposits were not liable to stamp duty under Art. 35(c).</p>	
*I-A/36	<p>Letter of Allotment of Shares in any company or proposed company, or in respect of any loan to be raised by any company or proposed company.</p>	One rupee].
	<p>See also Certificate or other document (No. 19).</p>	

Schl./Art.	Description of Instrument	Proper Stamp Duty
I-A/38	Letter of Licence, that is to say, any agreement between a debtor and his creditors that the letter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.	*[One hundred rupees]
I-A/39	Memorandum of association of a Company- (a) if it accompanied by articles of association under Section 26 of the Companies Act, 1956 (1 of 1956). (b) if not so accompanied.	*[Three hundred rupees]. *[Six hundred rupees].
	Explanation Memorandum of any association not formed for profit and registered under Section 25 of the Companies Act, 1956 (1 of 1956).	
I-A/40	Mortgage-deed, not being an agreement relating to Deposit of Title-Deeds, Pawn or Pledge (No.6), Bond (No.15), Mortgage of a Crop. (No. 41), Respondential Bond (No. 56), or Security Bond (No. 57)- (a) when possession of the property or pay part of the property comprised in such deed is given the mortgagee or agreed to be given. (b) when possession is not given or agreed to be given as aforesaid. 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 duty stamped - for every sum secured not exceeding Rs. 1,000. and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.	The same duty as as a Conveyance *[under Division (A), (B) or (C), as the case may be, of Article 23] for a consideration equal to the amount secured by such deed. The same duty as a Bottomry Bond (No. 16) for the amount secured by such deed. Three rupees. Three rupees.

* Substituted by O.A. 1 of 2003, dt. 20.01.2003.

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Explanations

(1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1833 (19 of 1883) or the Agriculturists Loans Act, 1884 (12 of 1884), or by their surties as security for the repayment of such advances.

(2) Letter of hypothecation accompanying a bill of exchange.

I-A/41	<p>Mortgage of a crop, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop, is or is not in existence at the time of the mortgage -</p> <p>(a) when the loan is repayable not more than three months from the date of the instrument -</p> <p>For every sum secured not exceeding Rs.200; [One rupee]¹</p> <p>and for every Rs.200 or part thereof secured in excess of Rs. 200; [One rupee]¹</p> <p>(b) when the loan is repayable more than three months but not more than eighteen months, from the date of the instrument -</p> <p>for every sum secured not exceeding Rs.100; [Two rupees]¹</p> <p>and for every Rs.100 or part thereof secured in excess of Rs. 100. [Two rupees]¹</p>	
I-A/42	<p>Notarial Act, that is to say, any instrument, endorsement, note, attestation, certificate, or entry not being a Protest (No. 50) 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.</p> <p>See also Protest of Bill or Note (No. 50)</p>	[Thirty rupees]
I-A/43	<p>Note or Memorandum, sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal -</p> <p>(a) of any goods, exceeding in value twenty rupees;</p>	[One rupee]

* Substituted by O.A. 1 of 2003, dt. 20.01.2003.

Schl./Art.	Description of Instrument	Proper Stamp Duty
	(b) of any stock or marketable security exceeding in value twenty rupees	Subject to a maximum of '[fifty rupees] for every ten thousand rupees or part thereof of the value of the stock or security.
I-A/44	Note of protest by the Master of a ship- See also protest by the Master of a ship (No.51)	'[Twenty rupees]
I-A/45	Partition, Instrument of as defined by Section 2(5).	The same duty as a Bottomry Bond (No. 16) for the amount of the market-value of 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 any of the other shares, then 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 severality is executed and a partition is effected in pursuance of such agreement the duty chargeable upon the instrument effecting such a partition shall be reduced by the amount of duty paid in respect of the first instrument but shall not be less than three 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 five times the annual revenue.

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		(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 three rupees.
I-A/46	Partnership - A - Instrument of (a) where the capital of the partnership does not exceed Rs. 500; (b) in any other case B - Dissolution of - Pawn or pledge - See Agreement relating to Deposit of Title-Deeds, pawn or Pledge, (No.6).	¹ [Fifty rupees] ¹ [Two hundred rupees] ¹ [One hundred rupees]
I-A/48	Power-of-attorney , as defined by section 2(21) 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; (b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1872; (c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a); (d) when authorising not more than five persons to act jointly and severally in more than one transaction or generally; (e) when authorising more than five but not than ten persons to act jointly and severally in more than one transaction or generally.	Fifty rupees Five rupees ¹ [Twenty rupees] ¹ [One hundred rupees] ¹ [Two hundred rupees]

* Substituted by Q.A. 1 of 2003, dt. 20.01.2003.

Schl./Art.	Description of Instrument	Proper Stamp Duty
	(f) when given for consideration and authorising the attorney to sell any immovable property;	The same duty as a Conveyance [under Division (A), (B) or (C), as the case may be, of Article 23] ¹ for the amount of consideration.
	(g) in any other case;	Ten rupees for such person authorised. N.B. - The term "Registration" includes every operation incidental to registration under the Indian Registration Act, 1908 (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.	
I-A/50	Protest of Bill or Note , that is to say, any declaration in writing made by a Notary Public or other person lawfully acting as such, attesting the dishonour of a Bill of Exchange or Promissory Note.	Ten rupees.
I-A/51	Protest by the Master of a Ship , that is to say, any declaration of the particulars of the 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 charateres or the consignees for not loading or unloading the ship when such declaration is attest-ted or certified by a Notary Public or other person lawfully acting assuch. See also Note of Protest by the Master of a Ship (No. 44) .	Ten rupees.
I-A/54	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 a Conveyance [under Division (A) of Article 23] ¹ for the amount of such consideration as set forth in the re-Conveyance
	(b) in any other case	¹ [Fifty rupees].
I-A/55	Release , that is to say, instrument not being such a release, as is provided for by section (23-A), whereby a person renounces a claim upon another person or against any specified property-	

* Substituted by O.A. 1 of 2003, dt. 20.01.2003.

Schl./Art.	Description of Instrument	Proper Stamp Duty
	(a) if the amount of value of the claim does not exceed Rs. 1,000;	The same duty as a Bottomry Bond (No. 16) for such amount or value as set forth in the release.
	(b) in any other case.	[One hundred rupees]
I-A/56	Respondential 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.	The same duty as a Bottomry Bond (No. 16) for the amount of the loan secured.
	Revocation of any Trust or Settlement, See Settlement (No. 58) - Trust (No. 64).	
I-A/57	Security Bond or 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-	
	(a) when the amount secured does not exceed Rs. 1,000;	The same duty as Bottomry Bond (No. 16) for the amount secured.
	(b) in any other case;	[One hundred rupees]
	<i>Exemptions</i>	
	Bond or other instrument, when executed-	
	(a) by headment nominated under rules framed in accordance with the Bengal Irrigation Act, 1876 (3 of 1876), section 99 for the due performance of their duties under that Act.	
	(b) 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 subject or public utility shall not be less than a specified sum per mensem;	
	(c) by persons taking advances under the Land Improvement Loans Act, 1883 (19 of 1883), or the Agriculturists Loans Act, 1884 (12 of 1884), or by their sureties, as security for the repayment of such advances;	
	(d) by officers of the 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.	The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or the market-value of the property settled whichever is higher as set forth in such settlement :

Schl./Art.	Description of Instrument	Proper Stamp Duty
I-A/58	Settlement - Instrument of , (including of deed of dower).	Provide 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] ¹
	B. Revocation of	The same duty as Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument of revocation, but not exceeding ¹ [one hundred] rupees.
	See also Trust (No. 64)	
I-A/59	Share warrants , to bearer, issued under the Companies Act,	One and a half time the duty payable on a Conveyance ¹ [under Division (A), of Article 23] for a consideration equal to the nominal amount of the shares specified in the warrant.
<i>Exemptions</i>		
Share warrant when issued by a company in pursuance of the Companies Act, 1956 (1 of 1956), section 114, to have effect only upon payment, as composition for that duty, to the Collector of stamp-revenue, of-		
(a) one and a half per centum 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 per centum of the additional capital so issued.		
I-A/61	Surrender of Lease	
	(a) when the duty with which the lease is chargeable does not exceed seven rupees and fifty paise.	The duty with which such lease is chargeable.
	(b) in any other case.	¹ [Fifty rupees].

Schl./Art.	Description of Instrument	Proper Stamp Duty
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Exemptions

	Surrender of lease, when such lease is exempted from duty.	
I-A/62	Transfer, (Whether with or without consideration)- (x x x x x x x x) (c) of any interest secured by a '[bond for mortgage-deed]- (i) if the duty on such bond for mortgage-deed or policy does not exceed seven rupees fifty paise. (ii) in any other case. (d) of any property under the Administrator General's Act, 1913, section 25; (e) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary.	The duty with which such bond or mortgage deed is chargeable. '[Fifty rupees]. '[Fifty rupees]. '[Fifty rupees] or such similar amount as may be chargeable under Clause (c) of this Article.

Exemptions

	Transfer by endorsement- (x x x x x x x x) (b) of a delivery of order, warrant for goods, or other merchantile document of title of goods. (x x x x x x x x) (d) of security of Central Government. (See also sec. 8.)	
I-A/63	'[Transfer of lease], by way of assignment and not by way of under-lease.	The same duty as a conveyance '[under Division (A), (B) or (C), as the case may be of Article 23] for a consideration equal to the amount of the consideration for the transfer.

Exemptions

Transfer of any lease exempt from duty-

Schl./Art.	Description of Instrument	Proper Stamp Duty
I-A/64	Trust A - Declaration of - Of concerning any property when made by any writing not being a will.	The same duty as Bottomry Bond (No. 16) for a sum equal to the amount or market-value of the property concerned as set forth in the instrument, but not exceeding '[One hundred rupees].
	B. Revocation of, of or concerning any property when made by an instrument other than a Will.	The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount of market-value of the property concerned as set forth in the instrument, but not exceeding '[fifty rupees].
	See also Settlement (No. 58) Variation, see Appraisalment (No.8).	
I-A/65	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].

