

हिमाचल प्रदेश के राज्यपाल, भारतीय स्टाम्प (हिमाचल प्रदेश द्वितीय संशोधन) विधेयक, 2023 की विषयवस्तु के बारे में सूचित किए जाने पर भारत के संविधान के अनुच्छेद 207 के अधीन विधेयक को विधान सभा में पुरःस्थापित करने और उस पर विचार करने की सिफारिश करते हैं।

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AUTHORITATIVE ENGLISH TEXT

Bill No. 23 of 2023

**THE INDIAN STAMP (HIMACHAL PRADESH SECOND AMENDMENT)
BILL, 2023**

ARRANGEMENT OF CLAUSES

Clauses :

1. Short title.
2. Amendment of Schedule 1-A.

Bill No. 23 of 2023

THE INDIAN STAMP (HIMACHAL PRADESH SECOND AMENDMENT) BILL, 2023

(AS INTRODUCED IN THE LEGISLATIVE ASSEMBLY)

A

BILL

further to amend the Indian Stamp Act, 1899 (Act No. 2 of 1899), in its application to the State of Himachal Pradesh.

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Seventy-fourth Year of the Republic of India as follows:—

1. Short title.—This Act may be called the Indian Stamp (Himachal Pradesh Second Amendment) Act, 2023.

2. Amendment of Schedule 1-A.—In the Indian Stamp Act, 1899, in its application to the State of Himachal Pradesh, in Schedule 1-A,—

(a) after Article 23(A), the following shall be inserted, namely:—

“ 23(B) Conveyance in the nature of amalgamation/ merger/demerger of Companies under section 232 and 234 of the Indian Companies Act, 2013 by the order of the tribunal/Court or under section 44 A the Banking Regulation Act, 1949 or otherwise.	8% of the market value of the immovable property or the consideration amount or the amount fixed by the Court, National Company Law Tribunal or otherwise, whichever is higher.”.
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(b) in Article 35, after clause (b), the following shall be inserted, namely :—

“(c) Formula for calculating the stamp duty on mining lease deed	6% x Market value of the leased or Annual Royalty Amount or agreed lease amount in between the lessor and lessee, whichever is higher x (period of lease)/100
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Note.—“Mining Lease” means a lease granted for the purpose of undertaking mining operations; and includes a sub-lease granted for such purpose as defined in the Mines and Minerals (Development and Regulation) Act, 1957.”.

STATEMENT OF OBJECTS AND REASONS

At present there is no provision for levying the Stamp Duty on the transfer of property by Companies on merger, amalgamation, demerger, dissolution. Due to this reason, multiple litigations have come up. In order to solve this problem, it is necessary to make a provision in this regard in Schedule-1A of the Indian Stamp Act. Further there is no provision for levying stamp duty on Mining Lease, therefore, provisions to this effect are being made.

This Bill seeks to achieve the aforesaid objectives.

(JAGAT SINGH NEGI),
Minister-in-Charge.

DHARAMSHALA :

THE....., 2023

FINANCIAL MEMORANDUM

—NIL—

MEMORANDUM REGARDING DELEGATED LEGISLATION

—NIL—

RECOMMENDATIONS OF THE GOVERNOR UNDER ARTICLE 207 OF THE CONSTITUTION OF INDIA

(File No. Rev. Stamp (F) 1-1/2005-V)

The Governor of Himachal Pradesh having been informed of the subject matter of the Indian Stamp (Himachal Pradesh Second Amendment) Bill, 2023, recommends, under Article 207 of the Constitution of India, the introduction and consideration of the Bill in the Legislative Assembly.