

(झ) अनुच्छेद 48 के खण्ड (क), (ख) और (ग) में, “एक सौ रुपए”, “एक सौ पचास रुपए” और “दो सौ रुपए” शब्दों और चिन्ह के स्थान पर क्रमशः “एक हजार रुपए”, “एक हजार पांच सौ रुपए” और “दो हजार रुपए” शब्द और चिन्ह रखे जाएंगे; और

(ज) अनुच्छेद 58 के खण्ड क में, “न्यूनतम एक सौ रुपए और अधिकतम एक हजार रुपए के अध्यक्षीन” शब्दों के स्थान पर “न्यूनतम दो हजार रुपए और अधिकतम पांच हजार रुपए के अध्यक्षीन” शब्द रखे जाएंगे।

AUTHORITATIVE ENGLISH TEXT

Act No. 15 of 2023

THE INDIAN STAMP (HIMACHAL PRADESH AMENDMENT) ACT, 2023

ARRANGEMENT OF SECTIONS

Sections :

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

Act No. 15 of 2023

THE INDIAN STAMP (HIMACHAL PRADESH AMENDMENT) ACT, 2023

(AS ASSENTED TO BY THE GOVERNOR ON 6TH DECEMBER, 2023)

AN

ACT

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 Amendment) Act, 2023.

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

- (a) in article 3, for the words “One hundred rupees”, the words “One thousand rupees” shall be substituted;

- (b) in article 4, for the words “Ten rupees”, the words “Twenty rupees” shall be substituted;
- (c) in article 5, for the words “Fifty rupees”, the words “One hundred rupees” shall be substituted;
- (d) in article 23,—
- (i) for figures, signs and words “4.00% for women and 6.00% for other persons, of the market value of the property or of the amount of purchase money, whichever is higher”, the figures, signs and words “4.00% for women upto Rupees Eighty Lakh and 6.00% for other persons, upto Rupees fifty lakh of the market value of the property or of the consideration amount whichever is higher; and 8% for all above Rupees eighty Lakh or Rupees fifty lakh, as the case may be, of the market value of the property or of the consideration amount whichever is higher” shall be substituted;
- (ii) after the words “rupees Ten” for the sign “,”, the sign “:” shall be substituted and thereafter the following proviso shall be inserted, namely:—
- “Provided that if within one year from the date of registration of the sale deed, the same purchaser and seller apply for the registration of sale deed, having market value or consideration amount more than Rupees eighty lakh or Rupees fifty lakh, as the case may be, including the amount of the earlier deed(s), 8% stamp duty in all cases including earlier cases, shall be charged.”;
- (e) for article 31, the following shall be substituted, namely:—

“Exchange of Property, Instrument of.

- (a) between persons of blood relation (common ancestors) and between wife and husband; 0.05% of the lower value of the exchanged property, subject to the minimum of Rupees one hundred and maximum Rupees one thousand;
- (b) between persons not related by blood relations. 0.05% of the lower value of the exchanged property, subject to the minimum of Rupees one hundred and maximum Rupees one thousand; and as per article 23 on the value arrived at after deducting the lower value of property from the higher value of the property.”.
- (f) in article 33,—
- (i) for the figures, signs and words “4.00% for women and 6.00% for other persons, of the market value of the property”, the figures, signs and words “4.00% for women upto Rupees eighty lakh and 6.00% for other persons, upto Rupees fifty lakh of the market value of the property and 8% for all above Rupees eighty lakh

or Rupees fifty lakh as the case may be, of the market value of the property” shall be substituted; and

(ii) at the end of article 33, the following provisos shall be inserted, namely:—

“Provided that if within one year, the same donor and donee apply for the registration of gift deed, having market value more than Rupees eighty lakh or Rupees fifty lakh as the case may be, including the amount of earlier deed(s), 8% stamp duty in all cases including earlier cases shall be charged:

Provided further that for the purpose of this article, 0.05% of the market value of the transferred property in between persons of blood relation (common ancestors) and between husband and wife, subject to minimum Rupees five thousand and maximum Rupees ten thousand shall be charged.”;

(g) in article 35, for the figures and sign “5.00%”, wherever occurring the figures and sign “6.00%” shall be substituted;

(h) in article 40,—

(i) in clause (a),—

(a) for the figures, signs and words “4.00% for women and 6.00% for other persons, of the market value of the property”, the figures, signs and words “4.00% for women upto Rupees eighty lakh and 6.00% for other persons, upto Rupees fifty lakh of the market value of the property or of the consideration amount whichever is higher and 8% for all above Rupees eighty lakh or Rupees fifty lakh as the case may be, of the market value of the property ” shall be substituted;

(b) after the words rupees Ten for the sign “.”, the sign “:” shall be substituted and thereafter the following proviso shall be inserted, namely:—

“Provided that if within one year, the same Mortgagor and Mortgagee apply for the registration of mortgage deed, having market value or secured amount more than Rupees eighty lakh or Rupees fifty lakh as the case may be. including the amount of earlier deed(s), 8% stamp duty in all cases including earlier cases shall be charged; and

(ii) in clause (b), the words “subject to the minimum of rupees one hundred and maximum rupees one thousand and duty rounded off to the nearest rupees Ten” shall be deleted;

(i) in article 48, in clauses (a), (b) and (c), for the words “One hundred rupees”, “One hundred and fifty rupees” and “Two hundred rupees” the words “One thousand rupees”, “One thousand and five hundred rupees” and “Two thousand rupees” shall be substituted respectively; and

(j) in article 58, in clause A, for the words “subject to the minimum of rupees one hundred and maximum rupees one thousand”, the words “subject to minimum of rupees two thousand and maximum rupees five thousand” shall be substituted.