

SCHEDULE 1-A OF INDIAN STAMP ACT 1899 (For Haryana)
(See Section-3)
STAMP DUTY ON INSTRUMENTS

Description of Instrument	Proper Stamp Duty
<p>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 book (other than a banker's passbook) or on a separate piece of paper when such book or paper is left in the creditor's possession:</p> <p>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.</p>	Ten rupees
<p>2. ADMINISTRATION BOND, including a bond given under section 6 of the Government Savings Bank Act, 1873, or sections 291, 375 and 376 of the Indian Succession Act, 1925:-</p> <p>(a) where the amount does not exceed Rs. 1,000.</p> <p>(b) in any other case.</p>	One hundred rupees One hundred rupees
<p>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.</p>	One thousand rupees
<p>4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.</p> <p style="text-align: center;">Exemptions</p> <p>Affidavit or declaration in writing when made</p> <p>(a) as a condition of Enrolment under the Army Act, 1950, or the Air Force Act, 1950</p> <p>(b) for the immediate purpose of being filed or used in any court or before the officer of any court; or</p> <p>(c) for the sole purpose of enabling any person to receive any pension or charitable allowance .</p>	Ten rupees
<p>5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT –</p> <p>(a) if relating to the sale of a bill of exchange;</p> <p>(b) if relating to the sale of a Government Security or share in an incorporated company or other body corporate;</p> <p>(c) if not otherwise provided for:</p> <p>(d) If relating to giving authority or power to a promoter or a developer, by whatever name called for construction on, development of or, sale or transfer (in any other manner whatsoever) of, any immovable property.</p>	One rupee for every Rs. 10,000/- or part thereof. Subject to a maximum of Rs. 1000/-, one rupee for every Rs. 10,000/- or part thereof of the value of the security or share. One hundred rupees Two per cent of the market value of the property or the amount of such consideration as set forth in the Collaboration Agreement whichever is higher
<p>6. AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to</p> <p>(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</p> <p>(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</p> <p>(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement</p> <p>(i) when the amount of loan or debt does not exceed Rs. 200;</p> <p>(ii) when it exceeds Rs. 200 but does not exceed Rs. 400;</p> <p>(iii) when it exceeds Rs. 400 but does not exceed Rs. 600</p> <p>(iv) when it exceeds Rs. 600 but does not exceed Rs. 800;</p> <p>(v) when it exceeds Rs.800 but does not exceed Rs. 1,000</p> <p>(vi) When it exceeds Rs. 1,000 but does not exceed Rs. 1,200</p> <p>(vii) When it exceeds Rs. 1,200 but does not exceeds Rs. 1,600</p>	Sixty Naye Paise / One rupee, twenty Naye Paise One rupee, sixty five Naye Paise One rupee, ninety five Naye Paise Two rupees, seventy Naye Paise Three rupees, thirty Naye Paise Four rupees, twenty Naye Paise

<p>(viii) When it exceed Rs. 1,600 but does not exceed Rs. 2,500</p> <p>(ix) When it exceeds rs. 2,500 but does not exceed Rs. 5,000</p> <p>(x) when it exceeds Rs. 5,000 but does not exceed Rs. 7,500</p> <p>(xi) when it exceeds Rs. 7,500 but does not exceed Rs. 10,000;</p> <p>(xii) when it exceeds Rs. 10,000 but does not exceed Rs. 15,000;</p> <p>(xiii) when it exceeds Rs. 15,000 but does not exceeds Rs. 20,000</p> <p>(xiv)when it exceeds Rs. 20,000 but does not exceed Rs. 25,000</p> <p>(xv) when it exceeds Rs, 25,000 but does not exceed Rs. 30,000</p> <p>(xvi)and for every additional Rs. 10,000 or part therefore in excess of Rs. 30,000</p> <p>(b) if such loan or debt is repayable not more than three months from the date of such instrument</p> <p style="text-align: center;">Exemptions</p> <p>Instrument of pawn or pledge of goods if unattested.</p>	<p>Six rupees, thirty Naye Paise</p> <p>Twelve rupees, seventy –five Naye Paise</p> <p>Eighteen rupees, seventy-five Naye Paise</p> <p>Twenty-four rupees, forty –five Naye Paise</p> <p>Thirty-seven rupees, ninety-five Naye paise</p> <p>Forty nine rupees, ninety–five naye paise</p> <p>Sixty one rupees, ninety-five naye paise</p> <p>Seventy-six rupees, five Naye Paise</p> <p>Twenty-four rupees, forty-five naye paise</p> <p>Half the duty payable on a loan or debt under clause (a)(i) or clause (a)(ii) for the amount secured.</p>
<p>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.</p>	<p>One hundred rupees</p>
<p>8. APPRAISEMENT OR VALUATION made otherwise than under an order of the Court in the course of a suit –</p> <p>(a) where the amount does not exceed Rs. 1,000;</p> <p>(b) in any other case.</p> <p style="text-align: center;">EXEMPTIONS</p> <p>(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;</p> <p>(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.</p>	<p>One hundred rupees</p> <p>One hundred rupees</p>
<p>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 (No. II).</p> <p style="text-align: center;">EXEMPTIONS</p> <p>Instrument of apprenticeship executed by a Magistrate under the Apprentices Act, 1850 (9 of 1850), or by which a person is apprenticed by or at the charge of any public charity.</p>	<p>Five Rupees</p>
<p>10. ARTICLES OF ASSOCIATION OF A COMPANY (a) When the authorised capital of the company does not exceed rupees one lac;</p> <p>(b) in other cases</p> <p style="text-align: center;">EXEMPTIONS</p> <p>Article of any Association not formed for profit and registered under Section 25 of the Companies Act, 1956. See also Memorandum of Association of a Company (Entry No. 39)</p>	<p>One thousand rupees</p> <p>Two thousand rupees</p>
<p>11. 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.</p>	<p>Five hundred rupees</p>
<p>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 a suit –</p> <p>(a) where the amount or value of the property to which the award relates as set forth in such award, does not exceed Rs.1000;</p> <p>(b) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000.</p> <p>and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000</p>	<p>One percent of value of the property to which the award relates</p> <p>One percent of value of the property to which the award relates</p>
<p>13. BILL OF EXCHANGE</p>	<p>As per Schedule-1.</p>
<p>14. BILL OF LADING (including a through bill of lading).</p>	<p>As per Schedule-1.</p>

15. BOND as defined by Section 2(5) not being a DEBENTURE (No. 27) and not being otherwise provided for by this Act or by the Court-fees Act, 1870	
Where the amount or value secured does not exceed Rs. 10;	Thirty Naye Paise
Where it exceeds Rs. 10 and does not exceed Rs. 50	Sixty Naye Paise
Where it exceeds Rs. 50 and does not exceed Rs. 100;	One rupee, fifteen Naye Paise
Where it exceeds Rs. 100 and does not exceed Rs. 200;	Two rupees, twenty-five Naye paise
Where it exceeds Rs. 200 and does not exceed Rs. 300	Three rupees, forty Naye paise
Where it exceeds Rs. 300 and does not exceed Rs. 400	Four rupees, fifty Naye paise
Where it exceeds Rs. 400 and does not exceed Rs. 500	Five rupees, sixty-five Naye Paise
Where it exceeds Rs. 500 and does not exceed Rs. 600	Nine rupees
Where it exceeds Rs. 600 and does not exceed Rs. 700	Ten rupees, fifty Naye Paise
Where it exceeds Rs. 700 and does not exceed Rs. 800	Twelve rupees
Where it exceeds Rs. 800 and does not exceed Rs. 900	Thirteen rupees, fifty Naye Paise
Where it exceeds Rs. 900 and does not exceed Rs. 1000	Fifteen rupees
and for every Rs. 500 or part thereof in excess of Rs. 1,000;	Seven rupees, fifty Naye Paise
See Administration Bond(No.2) Bottomry Bond (No.16), Customs Bond (No. 26), Indemnity Bond (No.34), Respondentia Bond (No. 56), Security Bond (No. 57)	
EXEMPTIONS	
Bond when executed by any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital or to any other object of public utility, shall not be less than a specified sum per mensem.	
16. BOTTOMRY BOND , that is to say, any instrument whereby the master of a sea going ship borrows money on a security of the ship to enable him to preserve the ship or prosecute her voyage.	
Where the amount or value secured does not exceed Rs. 10;	Thirty Naye Paise
Where it exceeds Rs. 10 and does not exceed Rs. 50;	Sixty naye Paise
Where it exceeds Rs. 50 and does not exceed Rs. 100;	One rupees, fifteen Naye paise
Where it exceeds Rs. 100 and does not exceed Rs. 200;	Two rupees, twenty-five Naye paise
Where it exceeds Rs. 200 and does not exceed Rs. 300;	Three rupees, forty Naye Paise
Where it exceeds Rs. 300 and does not exceed Rs. 400;	Four rupees, fifty Naye Paise
Where it exceeds Rs. 400 and does not exceed Rs. 500;	Five rupees, sixty-five Naye Paise
Where it exceeds Rs. 500 and does not exceed Rs. 600;	Six rupees, seventy-five Naye Paise
Where it exceeds Rs. 600 and does not exceed Rs. 700;	Seven rupees, ninety Naye Paise
Where it exceeds Rs. 700 and does not exceed Rs. 800;	Nine rupees
Where it exceeds Rs. 800 and does not exceed Rs. 900;	Ten rupees, fifteen Naye Paise
Where it exceeds Rs. 900 and does not exceed Rs. 1,000;	Eleven rupees, twenty-five Naye Paise
And for every Rs. 500 or part thereof in excess of Rs. 1,000	Five rupees, sixty-five naye Paise
17. CANCELLATION -Instrument of (including and instrument by which and instrument previously executed is cancelled), if attested and not otherwise provided for	Five hundred rupees
18. 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	The same duty as a conveyance (No.23) for a consideration equal to the amount of the purchase-money only.
19. 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 rupee for every one thousand or a part thereof, of the value of the shares, scrip or stock.
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	Three rupee
21. [Omitted by Act 5 af1927, S. 5(10)]	-
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 on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business under the supervision of inspectors or under letters of licence, for the benefit of his creditors.	One hundred rupees

23. CONVEYANCE:-		
Conveyance as defined by Section 2(10) not being a transfer charged or exempted under No. 62. (a)	Where conveyance amounts to sale of immovable property (a)	Other conveyances (b)
1	2	3
Where the value or amount of the consideration for such conveyance as set forth therein does not exceed fifty rupees.	Two rupees and fifty paise	One rupee and fifty paise
Where it exceeds fifty rupees but does not exceeds one hundred rupees	Five rupees	Three rupees
Where it exceeds one hundred rupees but does not exceeds two hundred rupees	Ten rupees	Six rupees
Where it exceeds two hundred rupees but does not exceeds three hundred rupees	Fifteen rupees	Nine rupees
Where it exceeds three hundred rupees but does not exceeds four hundred rupees	Twenty rupees	Twelve rupees
Where it exceeds four hundred rupees but does not exceeds five hundred rupees	Twenty-five rupees	Fifteen rupees
Where it exceeds five hundred rupees but does not exceeds six hundred rupees	Thirty six rupees	Eighteen rupees
Where it exceeds six hundred rupees but does not exceeds seven hundred rupees	Thirty-five rupees	Twenty-one rupees
Where it exceeds seven hundred rupees but does not exceeds eight hundred rupees	Forty rupees	Twenty-four rupees
Where it exceeds eight hundred rupees but does not exceeds nine hundred rupees	Fifty-five rupees	Twenty-seven rupees
Where it exceeds nine hundred rupees but does not exceeds one thousand rupees	Fifty rupees	Thirty rupees
And for every five hundred rupees or part thereof in excess of one thousand rupees	Twenty -five rupees	Fifteen rupees
23A-CONVEYANCE , so far as it relates to reconstruction or amalgamation or merger/de-merger of companies by an order of the High Court under section 394 of the Companies Act, 1956 (Central Act 1 of 1956) or reconstruction or amalgamation or merger/de-merger of companies under sections 232 and 233 of the Companies Act, 2013 (Central Act 18 of 2013) by the Tribunal		1.5 percent subject to a maximum of Rs. 7.5 crore on an amount of the market value of the property or the amount of such consideration as set forth in the instrument or order, whichever is higher.
24. COPY OR EXTRACT , certified to be 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 two rupees;		Ten rupees
(ii) in any other case. Not falling within the provisions of section 6-A		Ten rupees
25. 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 two rupees;		Ten rupees
(b) in any other case not falling within the provisions of section 6-A		Ten rupees
26. CUSTOMS-BONDS- (a) where the amount does not exceeds Rs. 1,000;		One hundred rupees
(b) in any other case.		One hundred rupees
27. DEBENTURE (whether a mortgage debenture or not), being a marketable security transferable		
(a) by endorsement or by a separate instrument of transfer;		0.50% per year of the face value of the debenture subject to the maximum of 0.25%
(b) by delivery.		0.50% per year of the face value of the debenture subject to the maximum of 0.25%.
28. 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: dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, 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.		One rupee
Deposit of title deeds. [See Agreement Relating to deposit of Title-deeds, Pawn or Pledge (No. 6).		
Dissolution of Partnership. See Partnership(No. 46).		
29. DIVORCE , Instrument of that is to say, any instrument by which any person affects the dissolution of his marriage.		One hundred rupees

<p>30. ENTRY AS AN ADVOCATE, VAKIL OR ATTORNEY ON THE ROLL OF THE HIGH COURT, (Under the Indian Bar Councils Act, 1926, (38 of 1926) or in exercise of powers conferred on such Court by Letters Patent or by the legal Practitioners Act, 1884) (10 of 1884).</p> <p>(a) in the case of an Advocate or Vakil</p> <p>(b) in the case of any Attorney</p> <p style="text-align: center;">Exemptions</p> <p>Entry of an Advocate, Vakil or Attorney on the roll of the High Court, when he has previously been enrolled in any other High Court.</p>	<p>Seven hundred and fifty rupees.</p> <p>Seven hundred and fifty rupees.</p>
<p>31. EXCHANGE OF PROPERTY, Instrument of Extract -See Copy (No. 24)</p>	<p>The same duty as a Conveyance (No., 23) as levied by this Act for a consideration equal to the value of the property of greatest value as set forth in such instrument.</p>
<p>32. FURTHER CHARGE. Instrument of, that is to say, any instrument imposing a further charge on mortgaged property</p>	
<p>(a) when the original mortgage is one of the descriptions referred to in clause (a) of Article No. 40, that is, with possession;</p>	<p>The same duty as a mortgage deed with possession [No. 40 (a) for the amount of the further charge secured by such instrument</p>
<p>(b) when such mortgage is One of the descriptions referred to in clause (b) of Article No. 40 (that is, without possession)-,</p> <p>(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument;</p> <p>(ii) if possession is not so given</p>	<p>The same duty as a mortgage deed with possession [No. 40 (a)] for the amount equal to the total amount of the charge (including the original mortgage and any further charge already) less the duty already paid on such original mortgage and further charge.</p> <p>The same duty as a Bond (No. 15) for the amount secured by such deed.</p>
<p>33. GIFT -Instrument of, not being a Settlement (No. 58), or Will or Transfer (No. 62)</p> <p>Hiring Agreement or agreement for service- See Agreement (No.5)</p>	<p>The same duty as a Conveyance (No. 23) for a consideration equal to the value of entry as set forth in such instrument.</p>
<p>34. INDEMNITY BOND,</p>	<p>One hundred rupees</p>
<p>35. LEASE, including an under-lease or sub-lease and any agreement to let or sub-let</p>	
<p>(a) where by such lease the rent is fixed and no premium is paid or delivered</p>	
<p>(i) where the lease purports to be for a term of less than one year;</p>	<p>The same duty as a Bond (No. 15) for the whole amount payable or deliverable under such lease.</p>
<p>(ii) where the lease purports to be for a term of not less than one year, but not more than five years;</p>	<p>The same duty as a Bond (No. 15) for the amount or value of the average annual rent reserved.</p>
<p>(iii) where the lease purports to be for a term exceeding five years and not exceeding ten years;</p>	<p>The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal to the total amount or value of the average annual rent reserved.</p>
<p>(iv) where the lease purports to be for a term exceeding 10 years, but not exceeding 20 years;</p>	<p>The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal to twice the amount or value of the average annual rent reserved.</p>
<p>(v) where the lease purports to be for a term exceeding 20 years; but not exceeding 30 years;</p>	<p>The same duty as conveyance (No. 23) as levied by this Act, for a consideration equal to three times the amount or value of the average annual rent reserved.</p>
<p>(vi) where the lease purports to be for a tem exceeding 30 years, but not exceeding 100 years;</p>	<p>The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal to four times the amount or value of the average annual rent reserved</p>
<p>(vii) where the lease purports to be for a term exceeding 100 years or in perpetuity.</p>	<p>The same duty as a conveyance (No. 23) as levied by this Act, for a consideration equal in case of lease granted solely for agricultural purpose to 1/10 and in any other case to 1/6 the and of the whole amount of rents which would be paid or delivered in respect of the first fifty years of lease.</p>

(viii) where the lease does not purport to be for any definite term;	The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal to three times the amount or value or 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 (No.23) as levied by this Act, 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. EXEMPTIONS: Lease, executed in the case of cultivator and for the purposes 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. In this exemption a lease for the purpose of cultivation shall include a lease of lands for cultivation together with a homestead or tank. Explanation: When a lease undertakes to pay any recurring charges 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.	The same duty as a conveyance (No. 23) as levied by this Act, for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which Would have been payable on such lease, if no fine or premium or advance had been paid or delivered. Provided that, in any case when an agreement to lease is stamped with the advalorem stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed one rupees and fifty naye paise.
36. 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.	One rupee
37. LETTER OF CREDIT. LETTER Of GUARANTEE -See Agreement (No.5)	One rupee
38. LETTER OF LICENSE, THAT IS TO SAY , any 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	Thirty rupees
39. MEMORANDUM OF ASSOCIATION OF A COMPANY- (a) if accompanied by articles of association under sections 26,27 and 28 of the Companies Act, 1956; (b) if not so accompanied.	Five hundred rupees One thousand rupees
40. MORTGAGE DEED , not being an agreement relating to Deposit of Title deeds, Pawn or Pledge (No.6), Bottomry Bond (No. 16), Mortgage of a Crop (No. 41), Respondentia Bond (No. 56),or Security Bond (No. 57) (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-	
Where the value or amount of the consideration for such conveyance as set forth therein does not exceed fifty rupees.	One rupee and fifty paise
Where it exceeds fifty rupees but does not exceed one hundred rupees	Three rupee
Where it exceeds one hundred rupees but does not exceed two hundred rupees	Six rupee
Where it exceeds two hundred rupees but does not exceed three hundred rupees	Nine rupees
Where it exceeds three hundred rupees but does not exceeds four hundred rupees	Twelve rupees
Where it exceeds four hundred rupees but does not exceeds five hundred rupees	Fifteen rupees
Where it exceeds five hundred rupees but does not exceeds six hundred rupees	Eighteen rupees
Where it exceeds six hundred rupees but does not exceeds seven hundred rupees	Twenty-one rupees
Where it exceeds seven hundred rupees but does not exceeds eight hundred rupees	Twenty-four rupees
Where it exceeds eight hundred rupees but does not exceeds nine hundred rupees	Twenty-seven rupees
Where it exceeds nine hundred rupees but does not exceeds one thousand rupees	Thirty rupees
and for every five hundred rupees or part thereof in excess of one thousand rupees	Fifteen rupee
(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.	The same duty as a Bond (No. 15) for the amount secured by such deed.

<p>(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.</p> <p>for every sum secured' not exceeding Rs. 1,000.</p> <p>and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.</p> <p>Exemption: (1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists Loan Act, 1884, or by their sureties as security for the repayment of such advance. (2) Letter of hypothecation accompanying a bill of exchange.</p>	<p>One rupees, fifteen naye paise.</p> <p>One rupees, fifteen naye paise.</p>
<p>41. 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>	
for every sum secured not exceeding Rs. 200 ;	Fifteen naye paise
and for every Rs. 200 or part thereof secured in excess of Rs. 200;	Fifteen naye paise
(b) when the loan is repayable more than three months, but not more than eighteen months, from the date of the instrument-	
for every sum secured not exceeding Rs. 100;	Thirty naye paise.
and for every Rs. 100 or part thereof secured in excess of Rs. 100.	Thirty naye paise.
<p>42. 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>	Ten rupees
<p>43. NOTE ON 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> <p>(b) of any stock or marketable security exceeding in value twenty rupees;</p> <p>“(c) In case of delivery</p> <p>(d) In case of non delivery, and relating to futures and options trending-</p> <p>(e) If relating to forward contracts of commodities traded through an association or otherwise-</p>	<p>One rupee</p> <p>One rupee for every Rs. 10,000 or a part thereof, of the value of the security at the time of its purchase or sale, as the case may be.</p> <p>One rupee for every ten thousand rupees or part thereof, subject to a maximum of five hundred rupees.</p> <p>Twenty paise for every ten thousand rupees or a part thereof, subject to a maximum of two hundred rupees.</p> <p>One rupee for every one lakh rupees or a part thereof, subject to a maximum of five hundred rupees.”</p>
44. NOTE OF PROTEST BY THE MASTER OF A SHIP	Subject to seventy five naye paise
45. PARTITION , Instrument of [as defined by section 2(15)].	<p>The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.</p> <p>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 :</p> <p>Provided always that - (a)When a instrument of 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 one rupees, fifteen naye paise;</p>

	<p>(b) where land is held on Revenue settlement for a period not exceeding thirty years and the full assessment, the value for the paying purpose of duty shall be calculated at not more than ten times the annual revenue;</p> <p>(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 orders or award is subsequently executed the duty on such instrument shall not exceed one rupees, fifteen naye paise.</p>
<p>46. PARTNERSHIP-</p> <p>A-Instrument of-</p> <p>(a) where the capital of the partnership does not exceed Rs. 500;</p> <p>(b) in any other Case</p> <p>B-Dissolution of</p>	<p>One thousand rupees</p> <p>One thousand rupees</p> <p>One hundred rupees</p>
47. POLICY OF INSURANCE-	As a Schedule 1
48. POWER OF ATTORNEY (as defined by section 2(21), not being a Proxy (No. 52)- (a) when executed for the sole purpose of procuring the registration of one or more document in relation to a single transaction or for admitting execution of one or more such documents;	One thousand rupees
49. PROMISSORY NOTE--	As a Schedule 1
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
51. PROTEST BY THE MASTER OF A SHIP, -	As a Schedule 1
52. PROXY-	As a Schedule 1
53. RECEIPT --	As a Schedule 1
<p>54. RECONVEYANCE OF MORTGAGED PROPERTY (a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000;</p> <p>(b) in any other case.</p>	<p>The same duty as a Conveyance (No. 23) for the amount of such consideration as set forth in the Reconveyance.</p> <p>Ten rupees</p>
<p>55. RELEASE, that is to say, any instrument (not being such a release as is provided for by section 23-A) whereby a person renounces his interest, share, part or claim</p> <p>(a) if the release is made of ancestral property in favour of brother or sister (children of re-nouncer's parents) or son or daughter or father or mother or spouse or grand children or nephew or niece or co-parcener of the renouncer;</p> <p>(b) in any other case</p>	<p>Fifteen Rupees.</p> <p>The same duty as a Conveyance [No. 23(a) relating to sale of immovable property] for the amount equal to the market value of the share, interest, part of claim renounced.</p>
<p>56. 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.</p> <p>Revocation of any Trust or Settlement See Settlement (No. 58); Trust (No. 64)</p>	The same duty as Bottomry Bond (16) for amount of the loan secured

<p>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 or the due discharge of liability.</p> <p>(a) when the amount secured does not exceed Rs.1,000;</p> <p>(b) in any other case.</p>	<p>One hundred rupees</p> <p>One hundred rupees</p>
<p>58. SETTLEMENT A -Instrument of (including a deed of dower)</p>	<p>The same duty as a Bond (No.] 5) for a sum equal to the amount or value of the property settled as set forth in such settlement;</p>
<p>B -Revocation of-</p>	<p>The same duty as a Bond (No. 15) for a sum equal to the amount or value of a property concerned as set forth in the instrument of revocation but not exceeding thirty rupees.</p>
<p>59. SHARE WARRANTS, to bearer issued under the 2[Companies Act, 1956 (6 of 1882)].</p>	<p>One-and-a-half times, the duty payable on a mortgage deed with possession [No.40(a) for the amount equal to the nominal amount of the shares specified in the warrant.</p>
<p>60. SHIPPING ORDER</p>	<p>Ten rupees</p>
<p>61. SURRENDER OF LEASE- (a) when the duty with which the lease is chargeable does not exceed ten rupees; (b) in any other case</p>	<p>One hundred rupees</p> <p>One hundred rupees</p>
<p>62. TRANSFER (whether with or without consideration)- (a) of shares in an incorporated company or other body hundred rupees or part corporate;</p>	<p>As a Schedule 1</p>
<p>(b) of debentures, being marketable securities whether the debentures is liable to duty or not except debentures provided for by section 8;</p>	<p>One-half of the duty payable on a debenture (No. 27) for a consideration equal to the face amount of the debenture.</p>
<p>(c) of any interest secured by a bond, mortgage-deed or policy of insurance;</p>	<p>One-half of the duty with which such bond; mortgage deed or policy of insurance is chargeable subject to a maximum of seventy five rupees.</p>
<p>(d) of any property under the Administrator General's Act 1918 , Section 25;</p>	<p>Twenty two rupees, fifty naye paise</p>
<p>(e) of any trust-property without consideration form one trustee to another trustee, or from a trustee to a beneficiary.</p>	<p>Eleven rupees, twenty five naye paise or such smaller amount as may be chargeable under clauses (a) to (e) of this article.</p>
<p>63. TRANSFER OF LEASE, by way of assignment and not by way of under-lease</p>	<p>The same duty as a conveyance (No. 23) as levied by this Act, for a consideration equal to the amount of the consideration for the transfer.</p>
<p>64. TRUST: A - Declaration of - of, or concerning, any property when made by any writing not being a Will. B -Revocation of - of, or concerning any property when made by any instrument other than a Will.</p>	<p>One hundred rupees</p> <p>One hundred rupees</p>
<p>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.</p>	<p>Ten rupees</p>

The rate of registration fees:

The registration fee is also chargeable at the time of the registration of the instruments in slab system as provided in appendix 1 table of registration fee as per provision of the Registration Act, 1908 which is as under:

(a) for all optionally registrable documents except leases.	Rs. 50.00
(b) for all compulsory registrable documents (other than leases of immovable property)	
if the value of consideration in money does not exceed Rs. Fifty thousand.	100.00
if it exceeds Rs. Fifty thousand but does not exceeds Rs. One lac.	500.00
if it exceeds Rs. One lac but does not exceeds Rs. Five lac.	1000.00
if it exceeds Rs. Five lacs but does not exceeds Rs. Ten lacs	5000.00
if it exceeds Rs. Ten lacs but does not exceeds Rs. Twenty lacs.	10000.00
if it exceeds Rs. Twenty lacs but does not exceeds Rs. Twenty five lacs.	12500.00
if it exceeds Rs. Twenty five lacs	15000.00
if it exceeds rupees Thirty lacs but does not exceeds rupees Forty lacs.	20000.00
if it exceeds rupees Forty lacs but does not exceeds rupees Fifty lacs.	25000.00
if it exceeds rupees Fifty lacs but does not exceeds rupees Sixty lacs.	30000.00
if it exceeds rupees Sixty lacs but does not exceeds rupees Seventy lacs.	35000.00
if it exceeds rupees Seventy lacs but does not exceeds rupees Eighty lacs.	40000.00
if it exceeds rupees Eighty lacs but does not exceeds rupees Ninety lacs.	45000.00
if it exceeds rupees Ninety lacs .	50000.00

Service Charges for registration of instruments-through HARIS/Web-HALRIS:

The existing rates of service charges being charged for registration of instruments are as under:

Sr. No.	Type of Deeds	Service Charges in Rupees
1.	Sale, Conveyance, Gift, Exchange, Decree or Order of Court, Lease, Surrender of Lease, Deed of Divorce, Deed of Power, Marriage Registration, Other Conveyance, Deed of further charge, Transfer of Lease.	200
2.	Mortgage, Adoption, Authority to adopt, GPA, SPA, Any other document which is incapable of valuation, Settlement, Release.	150
3.	All types of cancellations, Will, Award, Agreement, Any other	100