

THE TRIPURA ACT NO. 18 OF 2020

**THE INDIAN STAMP  
(TRIPURA FIFTH AMENDMENT)  
ACT, 2020**

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**Agartala, Friday, November 13, 2020 A. D. Kartika 22, 1942 S. E.**

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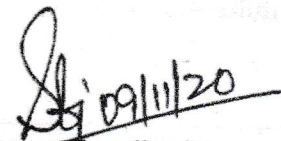
**GOVERNMENT OF TRIPURA  
LAW DEPARTMENT  
SECRETARIAT : AGARTALA.**

No.F.8(25) Law/Leg-I/2020

Dated, Agartala, the 9th November, 2020.

**NOTIFICATION**

The following Act of the Tripura Legislative Assembly received the assent of the Governor of Tripura on the 6<sup>th</sup> of November, 2020 and is hereby published for General information.



(Sopan Chaudhuri)  
Deputy Secretary, Law  
Government of Tripura

# THE TRIPURA ACT NO. 18 OF 2020

## THE INDIAN STAMP (TRIPURA FIFTH AMENDMENT) ACT, 2020.

AN

ACT

further to amend the Indian Stamp Act, 1899 (2 of 1899) in its application to the State of Tripura.

BE it enacted by the Tripura Legislative Assembly in the Seventy first year of the Republic of India as follows:-

- Short title and commencement: -
- (1) This may be called the "Indian Stamp (Tripura Fifth Amendment) Act, 2020",
  - (2) It extends to the whole of Tripura.
  - (3) It shall come into force at once.
- Application of the Act: -
2. The Indian Stamp Act, 1899, (hereinafter referred to as the Principal Act) as in force in the State of Assam and as extended to the State of Tripura, shall in its application in Tripura be amended for the purpose and in the manner hereinafter provided.
- Amendment of Schedule: -
3. For items Nos. 3, 4, 5(e), 6(2)(a), 6(2)(b), 15, 17, 23, 24, 25, 29, 40(c), 46 A (b), B, 48(a) (c) (d) (e) (g); 54(b), 55 (b) and 57(b) of Schedules-I of the Act, the following shall be substituted namely:-

Description of Instrument	Proper Stamp Duty
"3. <b>ADOPTION-DEED</b> , that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer an authority to adopt.	One Thousand Rupees.
4. <b>AFFIDAVIT</b> , including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	Fifty Rupees.

### EXEMPTIONS

- (a) Affidavit or declaration in writing when made as a condition of enlistment under the Army Act 1950, Act, XLVI of 1950.
- (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court ;

Description of Instrument	Proper Stamp Duty
OR	
(c) for the sole purpose of enabling any receive any pension or charitable allowance.	
<b>5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT :-</b>	
(e) if not otherwise provided for	Two Hundred Rupees
<b>6. AGREEMENT RELATING TO DEPOSIT OR TITLE DEEDS PAWN OR PLEDGE</b> that is to say any instrument evidencing an agreement relating to :-	
(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 :-	
If the amount of loan does not exceed Rs.2000/- ;	One Hundred Rupees
If it exceeds Rs. 2000/- and does not exceed Rs. 4000/- ;	Two Hundred Rupees
and for every Rs.4000/- or part thereof in excess of Rs. 4000/- ;	Two Hundred Rupees
(b) If such loan or debt is repayable not more than three months from the date of such instrument.	Half the duty payable under sub clause (a) subject to minimum of One hundred Rupees.
<b>15. BOND</b> (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. (Act VII of 1870).	
Where the amount or value secured does not exceed Rs. 400/- ;	Twenty Rupees
Where it exceeds Rs. 400/- . and does not exceed Rs. 600/- ;	Thirty Rupees
Where it exceeds Rs. 600/- and does not exceed Rs. 800/- ;	Forty Rupees

Description of Instrument	Proper Stamp Duty
Where it exceeds Rs, 800/- and does not exceed Rs.1000/- ;	Fifty Rupees.
and for every Rs. 500/- or part thereof in excess of Rs.1000/- ;	Twenty Five Rupees.
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).	
<b>EXEMPTIONS</b>	
Bond, when executed by-	
(a) headmen nominated : under rules framed in accordance with the Bengal Irrigation Act, 1876, (Act III of 1876), section 99, for due performance of their duties under that Act.	
(b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.	
17. Cancellation Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.	
See also Release (No. 55), Revocation of Settlement (No. 58 - B), Surrender of lease (No. 61), Revocation of Trust (No. 64 - B).	Six Hundred Rupees
23. Conveyance (as defined by Section 2 (10), not being a Transfer charged or exempted under No. 62-	
Where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 200/- ;	Ten Rupees
Where it exceeds Rs. 200/- but does not exceed Rs. 300/- ;	Fifteen Rupees
Where it exceeds Rs. 300/- but does not exceed Rs. 400/- ;	Twenty Rupees.

Description of Instrument	Proper Stamp Duty
Where it exceeds Rs. 400/-but does not exceed Rs. 500/- ;	Twenty Five Rupees
Where it exceeds Rs. 500/- but does not exceed Rs. 600/- ;	Thirty Rupees
Where it exceeds Rs. 600/- but does not exceed Rs. 700/- ;	Thirty Five Rupees
Where it exceeds Rs, 700/- but does not exceed Rs. 800/- ;	Forty Rupees
Where it exceeds Rs. 800/- but does not exceed Rs. 900/- ;	Forty Five Rupees
Where it exceeds Rs.900/- but does not exceed Rs. 1000/- ;	Fifty Rupees
and for every Rs. 500/- or part thereof in excess of Rs. 1000/-	Twenty Five Rupees

#### EXEMPTIONS

Assignment of Copy Right Act, 1957.  
Act XIV of 1957.

CO - PARTNERSHIP DEED -  
See partnership (No. 46).

#### 24. COPY OR EXTRACT

Certified to be a true copy or extract by or by order or 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 one rupee ; One Hundred Rupees
- (ii) in any other case not falling within the provisions of Section 6 A : Two Hundred Rupees

#### EXEMPTIONS

- (a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public officer for any public purpose.
- (b) Copy of, or extract from any register relating to births, baptisms, naming, dedications, marriages, divorces, deaths or burials.

Description of Instrument	Proper Stamp Duty
<p>25. <b>COUNTERPART OR DUPLICATE</b> of any instrument, chargeable with duty and in respect of which the proper duty has been paid.</p>	
<p>(a) if the duty with which the original instrument is chargeable does not exceed Five Rupees ;</p>	One Hundred Rupees
<p>(b) in any other case not falling within the provisions of Section 6 A .</p>	Two Hundred Rupees
<p><b>EXEMPTION</b></p>	
<p>Counterpart of any lease' granted to a cultivator when such lease is exempted from duty.</p>	
<p>29. <b>DIVORCE</b> - Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.</p>	Four Hundred Rupees.
<p><b>DOWER</b> - Instrument of - See settlement (No. 58).</p>	
<p><b>DUPLICATE</b> - See Counterpart (No. 25).</p>	
<p>40. <b>MORTGAGE – DEED</b>, 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).</p>	
<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 for every sum secured not exceeding Rs. 1000/- ;</p>	One Hundred Rupees
<p>and for every Rs. 1000/- or part there of secured in excess of Rs. 1000/- ;</p>	One Hundred Rupees
<p>46. <b>PARTNERSHIP</b> - A) - Instrument of</p>	
<p>(b) - in any other case</p>	Two Thousand Rupees
<p>B) - Dissolution of</p>	One Thousand Rupees

Description of Instrument	Proper Stamp Duty
<p>48. <b>POWER OF ATTORNEY -</b>  [as defined by section 2(21)] - not being a proxy.</p> <p>(a) When executed for the sale 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 ;</p> <p>(c) When authorizing one person or more to act in a single transaction other than the case mentioned in Clause (a) ;</p> <p>(d) When authorizing not more than five person to act jointly and severally in more than one transaction or generally ;</p> <p>(e) When authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;</p> <p>(g) in any other case</p>	<p>One Hundred Rupees</p> <p>Three Hundred Rupees</p> <p>One Thousand Rupees</p> <p>Two Thousand Rupees</p> <p>Three Hundred Rupees for each person authorized</p>
<p>54. <b>RECONVEYANCE OF MORTGAGED PROPERTY-</b>  (b) in any other case</p>	<p>One Thousand Rupees</p>
<p>55. <b>RELEASE -</b> that is to say, any instrument (not being such a release as is provided for by Section 23-A), where by a person renounces a claim upon another person or against any specified property -  b) In any other case.</p>	<p>Six Hundred Rupees</p>
<p>57. <b>SECURITY BOND OR MORTGAGED - DEED,</b> 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 –  (b) In any other case.</p>	<p>Five Hundred Rupees”</p>

**Sopan Chaudhuri**  
**Deputy Secretary, Law**  
**Government of Tripura**



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