

The Bombay Stamp Act, 1958

Schedule I

Stamp Duty On Instruments

| Sr.No. | Description of Instrument | Proper Stamp Duty |
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| 1. | ACKNOWLEDGEMENT of-- | |
| | (1) a debt 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 pass book) or on a separate piece of paper when such book or paper is left in the creditor's possession, and the amount or value of such debt-- | |
| | (a) exceeds rupees 100 but does not exceed rupees 1,000; | Twenty paise. |
| | (b) exceeds rupees 1,000 but does not exceed rupees 5,000; | Fifty paise. |
| | (c) exceeds rupees 5,000 but does not exceed rupees 10,000; and, | One rupee. |
| | (d) for every rupees 10,000 or part thereof in excess of rupees 10,000. | One rupee subject to a maximum of fifty rupees |
| | (2) a letter, article, document, parcel, package or consignment, of any nature or description whatsoever or by whatever name called, given by a person, courier company, firm or body of persons whether incorporated or incorporated to the Sender of such letter, article, document, parcel, package or consignment | One rupee for every rupees one hundred or part thereof of the amount charged therefore; |
| | STAMPS TO BE USED -- Adhesive u/s 11 | |
| 2. | ADMINISTRATION BOND, including a bond given under section 6 the Government Savings Banks Act, 1873(V of 1873) or the Indian Succession Act, 1925, XXXIX of 1925)-- | |
| | (a) where the amount does not exceed rupees 2,500; | The same duty as Bond (Article 13) for such amount. |
| | (b) in any other case. | Fifty rupees. |
| | STAMPS TO BE USED -- Non-Judicial Stamp Paper (NJ) under Rule 6 or | |

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| | Impressed Label/Special Adhesive Stamp Affixed by Proper Officer under Rule 11. | |
| 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. STAMPS TO BE USED -- Non-Judicial Stamp Paper (NJ) under Rule 6 or Impressed Label/Special Adhesive Stamp affixed by Proper Officer under Rule 11. | ¹ [Two hundred rupees.] |
| 4. | AFFIDAVIT, that is to say, a statement in writing purporting to be a statement of facts, signed by the person making it and confirmed by him on oath or, in the case of persons by law allowed to affirm or affirm or declare instead of swearing, by affirmation. | Twenty rupees. |
| | Exemptions | |
| | Affidavit or declaration in writing when made -- | |
| | (a) as a condition of enrolment under the Air Force Act, 1950, (XLV of 1950) the Army Act, 1950 (XLVI of 1950) or the Navy Act, 1957 (LXII of 1957); | |
| | (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court; or | |
| | (c) for the sole purpose of enabling any person to receive any pension or charitable allowance. | |
| | STAMPS TO BE USED -- Non-Judicial Stamp Paper (NJ) under Rule 6 or Impressed Label/Special Adhesive Stamp affixed by Proper Officer under Rule 11. | |
| 5. | AGREEMENT OR ITS RECORDS OR MEMORANDUM OF AN AGREEMENT-- | |
| | (a) if relating to the sale of a bill of exchange; | One rupee for every rupees 10,000 or part thereof. |
| | (b) if relating to the purchase of sale of a Government security; | One rupee for every rupees 10,000 or part thereof of the value of the security at the time of its purchase or sale. as the case may be subject |

¹ These words were substituted for the words "one hundred rupees" as Amended by Mah. Tax Laws (Levy and Amendment) Act, 2001, s. 6(a).

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| | | to a maximum of rupees one thousand. |
| | (c) if relating to the purchase or sale of shares, scrips, stocks, bonds, debentures, debenture stocks or any other marketable security of a like nature in or of any incorporated company or other body corporate-- (i) when such agreement or | One rupee for every rupees 10,000 or part thereof of the value of the security at the time of its purchase or sale, as the case may be. |
| | (ii) in any other case; | One rupee for every rupees 10,000 or part thereof of the value of the security at the time of its purchase or sale, as the case may be. |
| | (d) if relating to the purchase or sale of cotton; | One rupee for every unit of transaction of 4500 kilograms or part thereof. |
| | (e) if relating to the purchase or sale of bullion or species; | (a) One rupee for every unit of 50 kilograms of silver or part thereof. |
| | | (b) One rupee for every unit of 1 kilogram of gold or part thereof. |
| | | (c) One rupee for every unit of 100 sovereigns or part thereof. |
| | (f) if relating to purchase or sale of oil seeds; | One rupee for every 10,000 kilograms of oil seeds, or part thereof. |
| | (g) if relating to the purchase or sale of yarn of any kind, non-mineral oils or spices of any kind; (g-a) 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 manner whatsoever) of, any immovable property. | One rupee for every Rs. 10,000 or part thereof of the value of yarn of any kind, non-mineral oils or spices of any kind, as may be specified by the State Government by notification in the Official Gazette. Five rupees for every five hundred rupees or part thereof of the market value of the property: |
| | | Provided that, the provisions of section 32A shall, mutatis mutandis. apply to such agreement. |

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| | | records thereof or memorandum, as they apply to an instrument under that section: |
| | | Provided further that, if the proper stamp duty is paid under clause (g) of article 48 on a power of attorney executed between the same parties in respect of the same property then, the stamp duty under this article shall be one hundred rupees. |
| | (g-b) Omitted | |
| | (g-c) Omitted | |
| | (g-d) if relating to transfer of tenancy of immovable property, for every square meter of the area of the tenanted property the right of tenancy in which is the subject matter of transfer and situated Within the limits of-- | |
| | (i) the Municipal Corporation of Greater Bombay-- | |
| | (A) for the purpose of non -residential use of any nature whatsoever; | ² [Two thousand rupees]. |
| | (B) for the purpose of residential use; | ³ [Two hundred rupees.] |
| | (ii) the Municipal Corporations of the Cities of Thane, Pune, Nagpur and Navi Mumbai-- (A) for the purposes of non-residential use of any nature what-soever; | ⁴ [One thousand rupee]. |
| | (B) for the purpose of residential use; | ⁵ [One hundred rupees]. |
| | ⁶ [(iii) any Municipal Corporations other than those Municipal Corporations mentioned in columns (i) and (ii)-- | |

² These words were substituted for the words "one thousand rupees" as Amended by Mah. Tax Laws (Levy and Amendment) Act, 2001, s. 6(b)(1)(i).

³ These words were substituted for the words "one hundred rupees" as Amended by Mah. Tax Laws (Levy and Amendment) Act, 2001, s. 6(b)(1)(ii).

⁴ These words were substituted for the words "five hundred rupees" as Amended by Mah. Tax Laws (Levy and Amendment) Act, 2001, s. 6(b)(2)(i).

⁵ These words were substituted for the words "fifty rupees" as Amended by Mah. Tax Laws (Levy and Amendment) Act, 2001, s. 6(b)(1)(ii).

⁶ Sub-clause (iii) was substituted as Amended by Mah. Tax Laws (Levy and Amendment) Act, 2001, s. 6(b)(3).

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| | (A) for the purpose of non -residential use of any nature whatsoever; | Four hundred rupees. |
| | (B) for the purpose of residential use; | fifty rupees. |
| | (g-e) if relating to hire-purchase | Same duty as is payable under Article 36. |
| | Explanation I. – Omitted | |
| | Explanation II. – Omitted | |
| | (h) if not otherwise provided for. | Twenty rupees. |
| | Exemptions | |
| | Agreement or its records or Memorandum of Agreement-- | |
| | (a) for or relating to the purchase of sale of goods or merchandise exclusively, not being an agreement or memorandum of agreement chargeable under entry (d), entry (e), entry (f) or entry (g) of this Article or a note or memorandum chargeable under Article 43; (b) Omitted | |
| | (c) Omitted | |
| | AGREEMENT TO LEASE : See Lease (Article 36). | |
| | STAMPS TO BE USED -- Non-Judicial Stamp Paper (NJ) under Rule 6 or Impressed Label/Special Adhesive Stamp affixed by Proper Officer under Rule 11. | |
| | for Art. 5 (g-a) & (g -d) | |
| | for Art. 5 (a) to (g) adhesive under section 11 | |
| | for Art. 5 (h) impressed stamp under Rule 6 | |
| 6. | AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN, PLEDGE, OR HYPOTHECATION, that is to say, instrument evidencing an agreement relating to-- | |
| | *1. [(1) The deposit of title deeds or instrument constituting or being evidence of the title to any property whatever (other than a marketable security), where such deposit has been made by way of security | The same duty as is leviable on a mortgage deed under clause (b) of Article 40. |

*1 Clause (1) and (2) were substituted by the Mah. Tax Laws (Levy and Amendment) Act, 2002, s. 8 (w.e.f 1-05-2002)

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| | for the repayment of money advanced or to be advanced, by way of loan or an existing or future debt-- | |
| | (2) The pawn, pledge, or hypothecation of movable property, where such pawn, pledge or hypothecation has been made by way of security for their repayment of money advanced or to be advanced by way of loan or an existing or future debt-- | The same duty as is leviable on a mortgage deed under clause (b) of Article 40. |
| | *1.[Explanation I.--For the purposes of clause (1) of this Article, notwithstanding anything contained in any judgment, decree or order of any court or order of any authority, any letter, note, memorandum or writing relating to the deposit of title deeds whether written or made either before or at the time when or after the deposit of title deeds is effected, and whether it is in respect of the security for the first loan or any additional loan or loans taken subsequently, such letter, note, memorandum or writing shall, in the absence of any separate agreement or memorandum of agreement relating to deposit of such title deeds, be deemed to be an instrument evidencing an agreement relating to the deposit of title deeds.] | |
| | Exemption | |
| | (1) Omitted | |
| | (2) Letter of hypothecation accompanying a bill of exchange. | |
| | *2 [Explanation II]-- For the purposes of this Article, the maximum duty of ten lakh rupees shall be leviable for a single instrument involved in a one time transaction. Instrument of other or subsequent transaction in respect of the same property or of renewal clause in the same instrument shall be treated as a fresh instrument.] | |
| | STAMPS TO BE USED -- Non-Judicial Stamp Paper (NJ) under Rule 6 or Impressed Label/Special Adhesive Stamp affixed by Proper Officer under Rule 11. | |

*1. Explanation re-numbered as "Explanation I" by Mah. Tax Laws (Levy and Amendment) Act, 2002, s. 8(a)(ii), (w.e.f 1-05-2002)

*2 This Explanation was added by the Mah. Tax Laws (Levy and Amendment) Act, 2002, s. 8(a)(ii), (w.e.f 1-05-2002)

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| 7. | APPOINTMENT IN EXECUTION OF A POWER; where made by any writing not being a will-- | |
| | (a) of trustees. | One hundred rupees. |
| | (b) of property movable or immovable. | Two hundred and fifty rupees. |
| | STAMPS TO BE USED -- Non-Judicial Stamp Paper (NJ) under Rule 6 or Impressed Label/Special Adhesive Stamp affixed by Proper Officer under Rule 11. | |
| 8. | APPRAISEMENT OR VALUATION, made otherwise than under an order of the court in the course of a suit. | Same duty as per Bond (Article 23) subject to maximum of fifty rupees. |
| | Exemption | |
| | (a) Appraisement on 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. | |
| | STAMPS TO BE USED -- Non-Judicial Stamp Paper (NJ) under Rule 6 or Impressed Label/Special Adhesive Stamp affixed by Proper Officer under Rule 11. | |
| 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 of article of clerkship (Article 11). | Fifty rupees. |
| | Exemption | |
| | Instrument of apprenticeship executed under the Apprentices Act, 1961, or by which a person is apprenticed by or at the charge of any public charity. | |
| | STAMPS TO BE USED -- Non-Judicial Stamp Paper (NJ) under Rule 6 or Impressed Label/Special Adhesive Stamp affixed by Proper Officer under Rule 11. | |
| 10. | ARTICLES OF ASSOCIATION OF A COMPANY- | One thousand rupees for every |

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| | - | rupees 5,00,000 or part thereof, ¹ [subject to a maximum of Rs. 50,00,000]. |
| | Where the Company has no share capital or nominal share capital or increased share capital. | |
| | Exemption | |
| | Articles 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 (Article 39). | |
| | STAMPS TO BE USED -- Non-Judicial Stamp Paper (NJ) under Rule 6 or Impressed Label/Special Adhesive Stamp affixed by Proper Officer under Rule 11. | |
| | No. Mundrak. 1094/2229/CR-450-Mi, dated 2nd August, 1994 – In exercise of the powers conferred by clause (a) of section 9 of the Bombay Stamp Act, 1958 (Bom. LX of 1958), the Government of Maharashtra, having satisfied that it is necessary to do so in the public interest, hereby reduces, with effect from the 1st August, 1994, the maximum duty chargeable on Articles of Association of a Company under Article 10 of Schedule I of the said Act, to Rs. Twenty-five lakhs. | |
| 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 | Seven hundred and fifty rupees. |
| | ASSIGNMENT, See Conveyance (Article 25), Transfer (Article 59) and Transfer of lease (Article 60), as the case may be. | |
| | ATTORNEY, See entry as an Attorney (Articles 31) and Power of Attorney (Article 48). | |
| | AUTHORITY TO ADOPT, See Adoption Deed (Article 3). | |
| | STAMPS TO BE USED -- Non-Judicial Stamp Paper (NJ) under Rule 6 or Impressed Label/Special Adhesive Stamp affixed by Proper Officer under Rule 11. | |

¹ These words were added as Amended by Mah. Tax Laws (Levy and Amendment) Act, 2001, s. 6(c).

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| 12. | AWARD, that is to say, any decision in writing by an arbitrator or umpire, on a reference made otherwise than by an order of the Court in the course of a suit, being an award made as a result of a within agreement to submit, present or future differences to Arbitration but not being an award directing a partition-- | |
| | (a) on the amount of value of the property to which the award relates as set forth in award. | The same duty as Bond (Article 13), subject to a maximum of One hundred rupees. |
| | (b) in any other case. | One hundred rupees. |
| | Exemption | |
| | Award under section 18 of the Bombay Hereditary Offices Act, 1874 (Bom III of 1874) or section 330 of the Maharashtra Municipalities Act, 1965 (Mah. XL of 1965). | |
| | STAMPS TO BE USED -- Non-Judicial Stamp Paper under Rule 6 or Special Adhesive Stamp affixed by Proper Officer under Rule 11. | |
| 13 | BOND not being a debenture and not being otherwise provided for by any provisions of this Act (whether or not such provisions relate to any particular types of Bonds), or by the Bombay Court-fees Act, 1959 (Bom. XXXVI of 1959) for every rupees five hundred or part thereof. | *1. [Five rupees.] |
| | Exemption | |
| | Bond when executed by any person for the purpose of guaranteeing that the local income derived from private subscriptions or a charitable dispensary or hospital or any other object of public utility shall not be less than a specific sum per mensem. | |
| | STAMPS TO BE USED -- Non-Judicial Stamp Paper under Rule 6 or Special Adhesive Stamp affixed by Proper Officer under Rule 11. | |
| 14 | 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 (Article 13) for the same amount. |

*1. These words were substituted for the words "Twenty rupees" by the Mah. Tax Laws (Levy and Amendment) Act, 2002, s. 8(b), (w.e.f 1-05-2002)

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| | STAMPS TO BE USED -- Non-Judicial Stamp Paper under Rule 6 or Special Adhesive Stamp affixed by Proper Officer under Rule 11. | |
| 15. | CANCELLATION--Instrument of, if attested and not otherwise provided for. | ¹ [One hundred rupees.] |
| | Exemption Instrument revoking a Will. | |
| | STAMPS TO BE USED -- Non-Judicial Stamp Paper under Rule 6 or Special Adhesive Stamp affixed by Proper Officer under Rule 11. | |
| 16. | 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 or any other officer empowered by law to sell property by public auction. | The same duty as is leviable on a Conveyance under clause (a), (b) (c), or (d) as the case may be, of Article 25 on the market value of the property. |
| | STAMPS TO BE USED -- Non-Judicial Stamp Paper under Rule 6 or Special Adhesive Stamp affixed by Proper Officer under Rule 11. | |
| 17 | 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 rupees or a part thereof, of the value of the shares, scrip or stock. |
| | See also Letter of Allotment of Shares (Article 37); | |
| | Explanation.- For the purpose of this Article, the value of shares, scrip or stock includes the amount of premium, if any. | |
| | STAMPS TO BE USED -- Adhesive Stamp (Section 11). In Case Duty Exceeding Re. 1 by Impressed Stamp Fixed by Proper Officer | |
| 18. | CHARTER-PARTY, that is to say, any instrument (except an agreement for the hire of 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. | Twenty rupees. |
| | STAMPS TO BE USED -- Non-Judicial Stamp Paper | |

¹ These words were substituted for the words "Fourty rupees" as Amended by Mah. Tax Laws (Levy and Amendment) Act, 2001, s. 6(d).

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| | under Rule 6 or Special Adhesive Stamp affixed by Proper Officer under Rule 11. | |
| 19. | (1) CLEARANCE LIST relating to the transactions for the purchase or sale of Government securities submitted to the clearing house of a stock exchange. | The sum of duties payable under Article 5(b) or 43(g), as the case may be, in respect of each of the entries in such list on the value of the securities calculated at the making up price or the contract price, as the case may be. |
| | (2) CLEARANCE LIST, relating to the transactions for the purchase or sale of a share, scrip, stock, bond, debenture, debenture stock or other marketable security of a like nature in or of an incorporated company or other body corporate, submitted to the clearing house of stock exchange recognized under the Securities Contracts (Regulation) Act, 1956, (XLIII of 1956). | The sum of duties payable under Article 5(c)(I) or 43(f) as the case may be, in respect of each of the entries in such list on the value of the securities calculated at the making up price or the contract price, as the case may be. |
| | (3) CLEARANCE LIST, relating to the transactions for the purchase or sale of a share, scrip, stock, bond, debenture, debenture stock or other marketable security of a like nature in or of an incorporated company or body corporate, submitted to the clearing house of a stock exchange, not recognised under the Securities Contract (Regulation) Act, 1956, (XLIII of 1956). | The sum of duties payable under Article 5(c)(ii) or 43(f) as the case may be, in respect of each of the entries in such list on the value of the securities calculated at the making up price or the contract price, as the the case may be. |
| | STAMPS TO BE USED -- Impressed Labels (Rule 11) or Special Adhesive Stamp affixed by Proper Officer under Rule 19. | |
| 20. | CLEARANCE LIST, relating to the transactions for the purchase or sale of cotton submitted to the clearing house of a Cotton Association. | The sum of duties payable under Article 5(d) or 43(a), as the case may be, in respect of each of the entries in such list on the units of transactions or part thereof. |
| | STAMPS TO BE USED - Impressed Labels (Rule 11) or Special Adhesive Stamp affixed by Proper Officer under Rule 19. | |
| 21. | CLEARANCE LIST, relating to the transactions for the purchase or sale of bullion or species submitted to the clearing house of a Bullion Association. | The sum of duties payable under Article 5(e) or 43(b), as the case may be, in respect of each of the entries in such list on the units of transactions or part thereof. |

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| | STAMPS TO BE USED - Impressed Labels (Rule 11) or Special Adhesive Stamp affixed by Proper Officer under Rule 19. | |
| 22. | CLEARANCE LIST, relating to the transaction for the purchase or sale of oil seeds submitted to the clearing house of an Oil seed Association. | The sum of duties payable under Article 5(f) or 43(c), as the case may be, in respect of the entries in such list on the units of transactions or part thereof. |
| | STAMPS TO BE USED - Impressed Labels (Rule 11) or Special Adhesive Stamp affixed by Proper Officer under Rule 19. | |
| 23. | CLEARANCE LIST, relating to the transactions for the purchase or sale of yarn of any kind, non-mineral oils or spices of any kind. | The sum of duties payable under Article 5(g) or 43(d), as the case may be, in respect of each of the entries in such list on the units of transactions or parts thereof. |
| | STAMPS TO BE USED - Impressed Labels (Rule 11) or Special Adhesive Stamp affixed by Proper Officer under Rule 19. | |
| 24. | 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. | ¹ [Two hundred rupees.] |
| | STAMPS TO BE USED -- Non-Judicial Stamp Paper under Rule 6 or Impressed Label/Special Adhesive Stamp affixed by Proper Officer under Rule 11. | |
| 25. | CONVEYANCE (not being a transfer charged or exempted under Article 59)-- | |
| | On the true market value of the property which is the subject matter of the Conveyance,-- | |
| | (a) ² (i) Instrument of Securitisation of loans or of assignment of debt with underlying securities for | Fifty paise subject to a maximum of rupees one lakh |

¹ These words were substituted for the words "One hundred rupees" as Amended by Mah. Tax Laws (Levy and Amendment) Act, 2001, s. 6(c).

² Substituted for "if relating to movable property, for every rupees 500 or part thereof--fifteen rupees" by Notification No. MUDRANK-2002/875/CR-173/M-1. 01.05.2002

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| | every five hundred rupees or part thereof , of the loan securitised or debt assigned with underlying securities | |
| | (ii) Instrument of assignment of receivables in respect of use of credit cards, for every five five hundred rupees or part thereof | Two rupees and fifty paise] |
| | (b) if relating to immovable property situated within the limits of:- | Thirty-five rupees. |
| | (i) any rural area, falling within the limits of the Bombay Metropolitan Region as defined in clause (b) of section 2 of the Bombay Metropolitan Region Development Authority Act, 1974, for every rupees 500 or part thereof; | |
| | (i-a) any rural area, excluding the rural area referred to in sub -clause (i)-- | |
| | (A) if such property is residential, for every rupees 500 or part thereof. | Five rupees. |
| | (B) ¹ . [***] | |
| | ² [(C) if such property is non-residential for every rupees 500 or part thereof; | Fifteen rupees.] |
| | (ii) C' Class Municipal Councils (other than those of such Municipal Councils falling within the limits of the Bombay Metropolitan Region), Hill Station Municipal Councils other than those (iii) B' Class Municipal Councils (excluding Lonavala Municipal Council and the areas of those of such Municipal Councils falling within the limits of the Bombay Metropolitan Region) and Cantonment of Kamptee, for every rupees 500 or part thereof. | Twenty rupees. Twenty-five rupees. |
| | (iv) A' Class Municipal Councils excluding the areas of those of such Municipal Councils falling within the limits of the Bombay Metropolitan Region but including Cantonment of Ahmednagar, for every rupees 500 or part thereof. | ³ [Forty Five rupees] |
| | (ii) Mahabaleshwar Hill Station Municipal Council. | ⁴ [Forty Five rupees] |

¹ Entry (B) deleted by the Bombay Stamp (Third Amendment) Act, 2003.

² Entry (C) substituted by the Bombay Stamp (Third Amendment) Act, 2003.

³ These words were substituted for the words "Fifty rupees" by the Bombay Stamp (Third Amendment) Act, 2003

⁴ These words were substituted for the words "Fifty rupees" by the Bombay Stamp (Third Amendment) Act, 2003

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| | Panchgani Hill Station Municipal Council Panhala Hill Station Municipal Council and Matheran Hill Station Municipal Council, for every rupees 500 or part thereof; part thereof. | |
| | (v) Municipal Corporations [excluding those Municipal Corporations and other areas referred to in sub-clause (vi)], the 'A', 'B' and 'C' Class Municipal Councils falling within the limits of the Bombay Metropolitan Region and Cantonments of Devlali, Dehu Road and Aurangabad, for every rupees 500 or part thereof. | Forty rupees |
| | (vi) (a) Municipal Corporation of Greater Bombay, and | |
| | (b) Municipal Corporation of the Cities of-- | |
| | (I) Pune, including the Cantonments of Pune and Kirkee. | |
| | (ii) Thane, including Local areas within the limits of Revenue villages of Uttan, Dongaris, Rai Murdhi, Bhainder, Mire, Kashi, Ghodbunder, Versava, Chene, Ovale, Wadavali, Kavesar, Kolshet, Balkum, Borivade, Majiwade Chitalsar, Manpada, Chendani, Panch- Pakhadi and yeour; | Fifty rupee |
| | (iii) Navi Mumbai,-- | |
| | For every rupees 500 or part thereof; | |
| | (c) if relating to both movable and immovable property | The same duty as is payable under clauses (a) and (b). |
| | (d) (1) if relating to residential premises consisting of building or unit -- | |
| | (A) by, or in favour of, a co-operative housing society registered or deemed to have been registered under the Maharashtra Co-operative Societies Act, 1960 (Mah. XXIV of 1961); or | |
| | (B) to which the provisions of the Maharashtra Ownership Flats (Regulation of Promotion of Construction, Sale, Management and Transfer) Act, 1963, (Mah. XLV of 1963) or the provisions of the Maharashtra Apartment Ownership Act, 1970, (Mah. XV of 1971) apply; or | |
| | (C) by such society in favour of its member for incoming member (whether in consequence of | |

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| | purchase of its shares or not); or | |
| | (D) by a member of such society in favour of another member and incoming member (whether in consequence of transfer of its shares to another member or not); | |
| | and the value of which-- | |
| | (i) does not exceed rupees 1,00,000. | |
| | (ii) exceeds rupees 1,00,000 but does not exceed rupees, 2,50,000. | |
| | (iii) exceeds rupees 2,50,000 but does not exceed rupees 5,00,000. | 1,250 rupee plus 3 per cent of the value above rupees 2,50,000. |
| | (iv) exceeds rupees 5,00,000 but does not exceed rupees ¹ [15,00,000.] | 8,750 rupees plus 6 per cent of the value above rupees 5,00,000. |
| | ² [(v) exceeds rupees 15,00,000. | 68,750 rupees plus 8 per cent of the value above rupees 15,00,000]; |
| | (2) If relating to land for construction payable of residential premises and falling under the description in items (A), (C) or (D) or sub-clause (1). | The same duty as is payable under sub-clause (1),; |
| | ³ [(da) if relating to the order of High Court in respect of the amalgamation or reconstruction of companies under section 394 of the Companies Act, 1956 or under the order of the RBI under section 44A of the Banking Regulation Act, 1949 | 10 per cent. of the aggregate of the market value of the shares issued or allotted in exchange or otherwise and the amount of consideration paid for such amalgamation: |
| | | Provided that, the amount of duty, chargeable under this clause shall not exceed,-- |
| | | (i) an amount equal 7 per cent of the true market value of the immovable property located within the State of Maharashtra of the transferor company; or |
| | (e) Omitted | |
| | Exemption Assignment of copyright under the Copyright Act, 1957 (IXV of 1957). | |

¹ This figure was substituted for the figure "10,00,000" by the Bombay Stamp (Third Amendment) Act, 2003

² Sub-entry (v) was substituted by the Bombay Stamp (Third Amendment) Act, 2003.

³ Clause (da) was substituted by Mah. 1 of 2002, (w.e.f. 1-1-2000.)

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| | <p>Explanation I.--For the purposes of this article, where in the case of agreement to sell an immovable property, the possession of any immovable property is transferred or agreed to be transferred to the purchaser before the execution, or at the time of execution, or after the execution of, such agreement [* * *] then such agreement to sell shall be deemed to be a conveyance and stamp duty thereon shall be leviable accordingly:</p> | |
| | <p>Provided that, the provisions of section 32A shall apply mutatis mutandis to such agreement which is deemed to be a conveyance as aforesaid, as they apply to a conveyance under that section:</p> | |
| | <p>Provided further that, where subsequently a conveyance is executed in pursuance of such agreement of sale, the stamp duty, if any, already paid and recovered on the agreement of sale which is deemed to be a conveyance, shall be adjusted towards the total duty leviable on the conveyance.</p> | |
| | <p>Explanation II.--For the purpose of clause (d),--</p> | |
| | <p>(i) unit includes a flat, apartment, tenement, block or any other unit by whatever name called;</p> | |
| | <p>(ii) where a building consists of units used for both residential and non-residential purposes, then the concession in duty shall be available in respect of the value of those units in a building which are used for residential purposes, and the duty payable in respect of the units in the building which are used be at the rates specified in clauses (b) and (c) on the value of such units;</p> | |
| | <p>(iii) the duty payable shall not exceed the amount of duty payable on such conveyance under clauses (b) and (c).</p> | |
| | <p>Explanation III.--For the purposes of clause (da) the market value of shares,--</p> | |
| | <p>(a) in relation to the transferee company, whose shares are listed and quoted for trading on a stock exchange, means the market value of shares as on the appointed day mentioned in the Scheme of Amalgamation or when appointed day is not so fixed, the date of order of the High Court; and</p> | |

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| | (b) in relation to the transferee company, whose shares are not listed/or listed but not quoted for trading on a stock exchange, means the market value of the shares issued or allotted with Reference to the market value of the shares of the transferor company or as determined by the Collector after giving the Transferee company an opportunity of being heard. | |
| | STAMPS TO BE USED -- Non-Judicial Stamp Paper under Rule 6 or Impressed Label/Special Adhesive Stamp affixed by Proper Officer under Rule 11. | |
| 26. | COPY OR EXTRACT, certified to be a true copy or extract by or by order of any public officer under section 76 of the Indian Evidence Act, 1872, (I of 1872) and not chargeable under the law for the time being in force relating to court-fees. | |
| | Exemption | |
| | (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 a public purpose. (b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials. | |
| | (c) Copy of any instrument the original of which is not chargeable to duty. | |
| 27. | STAMPS TO BE USED -- Adhesive Stamp Paper as per Rule 13. COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid. | The same duty as is payable on the original, subject to a maximum of rupees twenty. |
| | STAMPS TO BE USED -- Non-Judicial Stamp Paper Rule 6 or Impressed label/Special Adhesive Stamp Paper under Rule 11. | |
| 28 | CUSTOMS BOND OR EXCISE BOND, that is to say, any bond given pursuant to the provisions of any law for the time being in force or to the directions of any officer of Customs or Excise for, or in respect of, any of the duties of Customs or Excise or for preventing frauds or evasions thereof or for any other matter or thing relating thereto-- | |

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| | (a) where the amount does not exceed rupees 2,500. | The same duty as a Bond (Article 13) for such amount, subject to a maximum of rupees one hundred. |
| | (b) in any other case | One hundred rupees. |
| | DECLARATION OF ANY TRUST, See Trust (Article 61). | |
| | STAMPS TO BE USED -- Non - Judicial Stamp Paper Rule 6 or Impressed Label/Special Adhesive Stamp Paper under Rule 11. | |
| 29. | DELIVERY ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person thereof, to the delivery of any goods lying in any dock or port, in any warehouse in which goods are stored, or deposited, on rent or hire, or upon any wharf, [* * *] when such goods Exceed in value hundred rupees for every rupees 10,000 or part thereof. | |
| | DEPOSIT OF TITLE-DEEDS, See Agreement relating to Deposit of Title Deeds, Pawn, Pledge or Hypothecation (Article 47). | |
| | STAMPS TO BE USED -- Non - Judicial Stamp Paper Rule 6 or Impressed Label/Special Adhesive Stamp Paper under Rule 11. | |
| 30. | DIVORCE-- Instrument of, that is to say, any instrument by which any Person effects the dissolution. | ¹ [One hundred rupees.] |
| | DOWER--Instrument of, See Settlement (Article 55). | |
| | DUPLICATE, See Counterpart (Article 27). | |
| | STAMPS TO BE USED -- Non - Judicial Stamp Paper Rule 6 or | |
| | Impressed Label/Special Adhesive Stamp Paper under Rule 11. | |
| 31. | ENTRY OF MEMORANDUM OF MARRIAGE in the register under the Bombay Registration of Marriages Act, 1953, (Bom. V of 1954). | Fifty rupees. |

¹ These words were substituted for the words "Fifty rupees" as Amended by Mah. Tax Laws (Levy and Amendment) Act, 2001, s. 6(f).

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| | STAMPS TO BE USED -- Court Fees Stamp Rule 19H and Notification dated 30-4-1974 | |
| 32. | EXCHANGE OF PROPERTY-- instrument of-- | The same duty as is leviable on a Conveyance under clause (a), (b), (c) or (d), as the case may be, of Article 25, on the market value of the property of the greatest value. |
| | EXCISE BOND, See Customs Bond or Excise Bond (Article 28). | |
| | STAMPS TO BE USED -- Non - Judicial Stamp Paper Rule 6 or Impressed Label/Special Adhesive Stamp Paper under Rule 11. | |
| 33. | FURTHER CHARGE--Instrument of, that is to say, any instrument imposing a further charge on mortgaged property-- | The same duty as is leviable on a Conveyance under clause (a), (b), (c) or (d), as the case may be, of Article 25, for the amount of the further charge secured by such instrument. |
| | (a) when the original mortgage is one of the description referred to in clause (a) of Article 40 (that is, with possession). | |
| | (b) when such mortgage is one of the description referred to clause (b) of Article 40 (that is, without possession). | |
| | (i) if at the time of execution of the instrument of further charge possession of the property is given under such instrument. (ii) if possession is not so given. | The same duty as is leviable on a Conveyance under clause (a), (b), (c) or (d), as the case may be, of Article 25, for 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. ¹ [Five rupees for every five hundred or part thereof for the amount of further charge secured by such instrument subject to minimum of the one hundred rupees and the maximum of five |

¹ These words were substituted by the Bombay Stamp (Third Amendment) Act, 2003.

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| | | lakh rupees.] |
| | STAMPS TO BE USED -- Non - Judicial Stamp Paper Rule 6 or Impressed Label /Special Adhesive Stamp Paper Rule 11. | |
| 34. | GIFT, Instrument of --not being a Settlement (Article 55) or Will or Transfer (Article 59). | The same duty as is leviable on a Conveyance under clause (a), (b), (c) or (d), as the case may be, of Article 25, on the market value of the property which is the subject matter of the gift. |
| | | ¹ [Provided that, if the property is gifted to a family member being the husband, wife, brother or sister of the donor, then the amount of duty chargeable shall be at the same rate as specified in this article or at the rate of rupees ten for every rupees five hundred or part thereof on the market value of the property which is the subject matter property which is the subject matter of the gift, whichever is less.] |
| | HIRING AGREEMENT or agreement for service, see Agreement (Article 5). | |
| | STAMPS TO BE USED -- Non - Judicial Stamp Paper Rule 6 or Impressed Label /Special Adhesive Stamp Paper Rule 11. | |
| 35. | INDEMNITY BOND | ² [Two hundred rupees] |
| | INSPECTORSHIP DEED, see Composition Deed (Article 24). | |
| | STAMPS TO BE USED -- Non - Judicial Stamp Paper Rule 6 or Impressed Label /Special Adhesive Stamp Paper Rule 11. | |
| 36. | LEASE, including an under-lease or sub-lease and any agreement to let or sublet or any renewal of | |

¹ Proviso added by Mah. Tax Laws (Levy and Amendment) Act, 2002, s.8(d), (w.e.f. 1-5-2002).

² These words were substituted for the words "One hundred rupees" as Amended by Mah. Tax Laws (Levy and Amendment) Act, 2001, s. 6(g).

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| | lease-- | |
| | (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 not exceeding 3 years. | The same duty as is leviable on a Conveyance under clause (a), (b), (c) or (d), as the case may be, of Article 25, for the whole amount of rent payable or the amount of average annual rent, whichever is lower. |
| | (ii) where the lease purports to be for a period in excess of 3 years but not more than 10 years. | The same duty as is leviable on a Conveyance under clause (a), (b), (c) or (d), as the case may be, of Article 25 on thrice the amount of average annual rent. |
| | (iii) where the lease purports to be in excess of 10 years but not more than 29 years without a renewal clause contingent or otherwise. (iv) where the lease purports to be for a period in excess of 29 years, or in perpetuity, or does not purport to be for any definite period, or for leases for a period in excess of 10 years, With a renewal clause contingent or otherwise. | The same duty as is leviable on Conveyance under clause (a), (b), (c) or (d), as the case may be, of Article 25 on five times the amount of average annual rent. The same duty as is leviable on a Conveyance under clause (a), (b), (c) or (d), as the case may be, of Article 25, as the case may be, on ten times the amount of annual average rent. |
| | (b) where the lease is granted for fine or premium or money advanced or to be advanced and where no rent is fixed; | The same duty as is leviable on a Conveyance under clause (a), (b), (c) or (d), as the case may be, of Article 25, on the amount of such fine or premium or money advanced or to be advanced. |
| | (c) where the lease is granted for a fine or premium or money advanced or to be advanced in addition to rent fixed. | The same duty as is leviable on a Conveyance under clause (a), (b), (c) or (d), as the case may be, of Article 25, on the amount of such fine or premium or money advanced or to be advanced, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid: |

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| | | Provided that, in any case, where an agreement to lease is stamped with ad valorem stamp required for a lease and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed ten rupees. |
| | Explanation I. --Rent paid in advance shall be deemed to be premium or money advanced within the meaning of this article even if there is provision to set it off towards any instalment or instalments of rent. | |
| | Explanation II. --When a lessee undertakes to pay any recurring charge such as Government revenue, landlord's share of cesses, of the owners 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. | |
| | Explanation III – Omitted | |
| | Explanation IV – Omitted STAMPS TO BE USED -- Non - Judicial Stamp Paper Rule 6 or Impressed Label/Special Adhesive Stamp Paper Rule 10(ii). | |
| | ¹ [36A. Leave and Licence Agreement-- | |
| | (a) Where the leave and licence agreement purports to be for more than one term of eleven months but not exceeding three such terms,-- | |
| | (i) where the amount of average annual rent plus the amount of security deposit, or money advanced or to be advanced does not exceed rupees two lakh fifty thousand | Five hundred rupees; |
| | (ii) where the amount of average annual rent plus the amount of security deposit or money advanced or to be advanced exceeds rupees two lakh fifty thousand but does not exceed rupees five lakh; | One thousand rupees; |
| | (iii) where the amount of average annual rent plus the amount of security deposit or monet advanced or to | One thousand rupees; |

¹ Article 36A was substituted by the Mah. Tax Laws (Levy and Amendment) Act, 2002, s.8(e), (w.e.f. 1-5-2002).

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| | be advanced exceeds Rs. five lakh; | |
| | (iii) where the amount of average annual rent plus the amount of security deposit or monet advanced or to be advanced exceeds Rs. five lakh; | Two thousand rupees; |
| | (b) where such leave and licence agreement purports to be for a period exceeding three terms as described in clause (a) with or without renewal clause; | The same duty as is leviable on lease, under clause (a), (b) or (c), as the case may be, of Article 36.] |
| 37. | LETTER OF ALLOTMENT OF SHARES in any company or proposed company, or in respect of any loan to be raised by any company. | One rupee. |
| | See also Certificate or other Document (Article 17). | |
| | LETTER OF GUARANTEE, see Agreement (Article 5). | |
| | STAMPS TO BE USED -- Adhesive Stamp Paper Rule 11 | |
| 38. | LETTER OF LICENCE, that is to say, any agreement between a debtor and his creditor, that the latter shall, for a specified time, suspend his claims and allow the debtor to carry on business at his own discretion. | Fifty rupees. |
| | STAMPS TO BE USED -- Non - Judicial Stamp Paper Rule 6 or Special Adhesive Stamp Paper under Rule 10(ii) | |
| 39. | MEMORANDUM OF ASSOCIATION OF A COMPANY-- | |
| | (a) if accompanied by articles of association under section 26 of the Companies Act, 1956, (I of 1956). | ¹ [Two hundred rupees.] |
| | (b) if not so accompanied | The same duty as is leviable on Articles of Association under Article 10 according to the share capital of the company. |
| | Exemption | |
| | Memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956, (I of 1956). STAMPS TO BE USED -- Non - Judicial Stamp | |

¹ These words were substituted for the words "One hundred rupees" as Amended by Mah. Tax Laws (Levy and Amendment) Act, 2001, s. 6(i).

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| | Paper Rule 6 or Special Adhesive Stamp Paper under Rule 10(ii) | |
| 40. | MORTGAGE DEED, not being an agreement relating to ¹ . [***] Bottomry Bond (Article 14) Mortgage of a Crop (Article 41), Respondentia Bond (Article 53), or Security Bond or Mortgage Deed (Article 54)-- | |
| | (a) when possession of the property or any part of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given; | The same duty as is leviable on a conveyance under clauses (a), (b), (c) or (d), as the case may be, of Article 25, for the amount secured by such deed. |
| | (b) when possession is not given or agreed to be given as aforesaid. | ² . [Five rupees for every five hundred or part thereof for the amount secured by such deed, subject to the minimum of one hundred rupees and the maximum of ³ . [five lakh rupees]; |
| | Explanation I. -- 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. | |
| | Explanation II-- Where in the case of an agreement to mortgage the amount or part thereof sought to be secured by such an agreement is advanced or disbursed to the mortgagor or without execution of a mortgage deed, then such an agreement to mortgage shall, notwithstanding anything contained in clause (d) of section 2, become chargeable under this Article as mortgage-deed on the date of making of such advance or disbursement either in part or in whole. | |
| | when a collateral or auxiliary or additional or | The same duty as a Bond (Article |

¹ The words "Deposit of Title Deeds, Pawn or Pledge or Hypothecation (Article 6)" deleted by the Mah. Tax Laws (Levy and Amendment) Act, 2002, s.8(f), (w.e.f. 1-5-2002).

² The portion was substituted by the Mah. Tax Laws (Levy and Amendment) Act, 2002, s.8(f), (w.e.f. 1-5-2002).

³ These words were substituted by the Bombay Stamp (Third Amendment) Act, 2003.

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| | substituted security, or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped. | 13) for the amount secured, subject to a maximum of ¹ [rupees two hundred.] |
| | Exemption | |
| | (1) Instruments executed by persons taking advances under the Label Improvement Loans Act, 1883 (XIX of 1883), or the Agriculturists' Loans Act, 1884 (XII of 1884), or by their sureties as security for the repayments of such advances. | |
| | (2) Letter of hypothecation accompanying a bill of exchange. STAMPS TO BE USED -- Non - Judicial Stamp Paper Rule 6 or Special Adhesive Stamp Paper under Rule 10(ii) | |
| 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 mortgage, for every rupees 200 or part thereof. | One rupee. |
| | STAMPS TO BE USED -- Adhesive Stamp Paper under Section 11 read with Rule 6. | |
| 42. | NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a Protest (Article 49) executed by a Notary Public in the performance of the duties of his office, or by any other person lawfully acting as a Notary Public. STAMPS TO BE USED -- Special Adhesive Stamp with word Notarial (section 11) Rule 19(d). | Twenty-five rupees. |
| 43. | NOTE OR MEMORANDUM sent by a broker or agent to his principal intimating the purchase or sale on account of such principal-- (a) of cotton | One rupee for every unit of transaction of 4,500 kilograms or part thereof. |
| | (b) of bullion of specie | (a) One rupee for every unit of 50 kilograms of silver or part thereof. |

¹ These words were substituted for the words " rupees one hundred" as Amended by Mah. Tax Laws (Levy and Amendment) Act, 2001, s. 6(j).

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| | | (b) One rupee for every unit of 1 kilogram of gold or part thereof. |
| | | (c) One rupee for every unit of 100 sovereigns or part thereof. |
| | (c) of oil seeds | One rupee for every 10,000 kilograms of oil seeds. |
| | (d) of yarn of any kind, non-mineral oils or spices of any kind. | One rupee for every rupees 10,000 or part thereof of the value of yarn of any kind, non-mineral oils or spices of any kind, as may be specified by the State Government by Notification in the Official Gazette. |
| | (e) of any other goods exceeding in value twenty rupees. | One rupee for every rupees 10,000 or part thereof. |
| | (f) of any share, scrip, stock, bond, debenture, debenture stock or other marketable security of a like nature exceeding in value twenty rupees, not being a Government security. | One rupee for every rupees 10,000 or part thereof of the value of the security, at the time of its purchase or sale, as the caes may be. |
| | (g) of a Government security. | One rupee for every rupees 10,000 or part thereof of the value of the security, at the time of its purchase or sale, as the time of its purchase or sale, as the case may be, subject to a maximum of one thousand rupees. |
| | <p>Exemption</p> <p>(1) Note or Memorandum sent by a broker or agent to his principal intimating the purchase or sale on account of such principal or a Government security or a share, scrip, stock, bond, debenture, debenture stock or other marketable security of like nature in or of an incorporated company or other body corporate, an entry relating to which is required to be made in clearance lists described in clauses (1), (2) and (3) of Article 19.</p> <p>(2) Note or Memorandum sent by a broker or agent to his principal intimating the purchase or sale of cotton on account of such principal, an entry relating to which is required to be made in a clearance list described in Article 20.</p> | |

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| | (3) Note of Memorandum sent by a broker or agent to his principal intimating the purchase or sale of bullion or species on account of such principal, an entry relating to which is required to be made in a clearance list described in Article 21. | |
| | (4) Note or Memorandum sent by a broker or agent to his principal intimating the purchase or sale of oil seeds on account of such principal, an entry relating to which is required to be made in a clearance list described in Article 22. | |
| | (5) Note or Memorandum sent by a broker or agent to his principal intimating the purchase or sale of yarn of any kind, non-mineral oils or spices of any kind on account of such principal, an entry relating to which is required to be made in a clearance list described in Article 23. | |
| | (6) Note or Memorandum sent by a broker or agent to his principal in any of the above cases, when the amount stated in the instrument is less than rupees one hundred. | |
| | STAMPS TO BE USED -- Adhesive Stamp Section 11 & Rule 19(f) | |
| | 44. NOTE OF PROTEST BY THE MASTER OF A SHIP. See also Protest by the Master of Ship (Article 50). | Twenty rupees. |
| | STAMP TO BE USED -- Non - Judicial Stamp Paper Rule 6 or Special Adhesive Stamp Rule 10(ii) | |
| 45. | ORDER FOR THE PAYMENT OF MONEY, not being a Bill of Exchange within the meaning of the Indian Stamp 1899, (II of 1899)-- | |
| | (a) where payable otherwise than on demand but not more than one year after date or sight--for every Rs. 1,000 or part thereof. | Ten rupees. |
| | (b) where payable at more than one year after date or sight, if the amount-- | |
| | (i) does not exceed rupees 500 | Ten rupees. |
| | (ii) exceeds rupees 500 but does not exceed rupees 1,000 | Twenty rupees. |
| | (iii) exceeds rupees 1,000 for every additional rupees 1,000 or part thereof. | Twenty rupees. |

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| | STAMPS TO BE USED-Hundi Stamp Paper Rule 5.MPS TO BE USED–Hundi stamp paper Rule 5. | |
| 46. | PARTITION--Instrument of | Rupees Ten for every rupees five hundred or part thereof of the, amount or the market value of the separated share or shares of the property. |
| | | Note.-- 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 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 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 five rupees; |
| | | (b) where the instrument relates to the partition of agricultural land, the rate of duty applicable shall be one hundred rupees. |
| | | (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 ten rupees. |

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| | Bombay Court Fees Act | Section 51 of Bombay Court fees Act, 1959 (as amended by Mah. Act No. 34 of 1994) |
| | | Reduction of court fee from amount of stamp duty payable on final order of partition. Notwithstanding anything contained in the Bombay Stamp Act, 1958, where court fee is paid in suit for partition in accordance with the provisions of clause (vii) of section 6 of this Act, the stamp duty shall be payable on a final order for effecting a partition passed by any Revenue Authority or any civil court under article 46 in Schedule I to the Bombay Stamp Act, 1958, shall be reduced by the amount of the court fee paid in such suit. |
| | | Note.--Section 51 of the Bombay Court Fees Act, 1959 before amendment provided that no stamp duty is payable where court fee is paid in a suit for partition. By Bombay Court Fees (Amendment) Act, 1994 (34 of 1994) it is now provided that on a final order for effecting a partition in any civil suit, stamp duty should be payable but it should be reduced by the amount paid as court fee in such suit for Partition. |
| | STAMPS TO BE USED -- Non-Judicial Stamp Paper Rule 6 or Special Adhesive Stamp Paper Rule 10(ii). | |
| 47. | PARTNERSHIP -- | |
| | (1) Instrument of partnership-- | Five hundred rupees. |
| | (a) where there is no share of contribution in partnership, or where such share contribution brought in by way of cash does not exceed rupees 50,000; | |
| | (b) where such share contribution brought in by way of cash is in excess of rupees. 50.000 for every | Five hundred rupees, subject to maximum duty of rupees |

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| | rupees 50,000, for every rupees 50,000, for every rupees 50,000 or part thereof. | |
| | (c) where such share contribution is brought in by way of property, excluding cash. | The same duty as is leviable on Conveyance under clause (a), (b), (c) or (d) as the case may be, of article 25, on the market value of such property. |
| | (2) Dissolution of partnership or retirement of partner-- | |
| | | The same duty as is leviable on a Conveyance under clause (a), (b), (c) or (d), as the case may be, of Article 25, on the market value of such property, subject to a minimum of rupees one hundred. |
| | (1) where on a dissolution of the partnership or on retirement of a partner any property is taken as his share by a partner other than a partner who brought in that property as his share of contribution in the partnership. (2) in any other case. | Two hundred rupees. |
| 48. | POWER OF ATTORNEY 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; | One hundred rupees. |
| | (b) when required in suits or proceedings under the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents; | One hundred rupees. |
| | (c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a); | One hundred rupees. |
| | (d) when authorising one person to act in more than one transaction or generally; | One hundred rupees. |
| | (e) when authorising more than one person to act in single transaction or more than one transaction jointly or severally or generally; | |
| | (f) when given for consideration and authorising to sell an immovable property; | The same duty as is leviable on a Conveyance under clause (a) (b) |

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| | | (c) or (d), as the case may be, of Article 25, on the market value of the property. |
| | (g) when given to a promoter or developer by whatever name called, for construction on, development of, or sale or transfer (in any manner whatsoever) of, any immovable property. | Five rupees for every five hundred rupees or part thereof of the market value of the subject matter of property: |
| | | Provided that, the provisions of section 32A shall, mutatis mutandis, apply to such an instrument of power of attorney as they apply to a conveyance under that section. |
| | | Provided further that, when proper stamp duty is paid under clause (g-a) of article 5 on an agreement, or records thereof or memorandum of an agreement executed between the same parties and in respect of the same property, the duty chargeable under this clause shall be rupees one hundred. |
| | (h) in any other case | Five rupees for each person authorised; |
| | Explanation I. --For the purpose of this article more persons than one when belonging to the same firm shall be deemed to be one person. | |
| | Explanation II. --The term 'registration' includes every operation incidental to registration under the Registration Act, 1908 (XVI of 1908). | |
| | Explanation III. --Where under clause (f), duty has been paid on the power of attorney, and a conveyance relating to that property is executed in pursuance of power of attorney between the executant of the power of attorney and the person in whose favour it is executed, the duty on conveyance shall be the duty calculated on the market value of the property reduced by duty paid on the power of attorney. | |
| | STAMPS TO BE USED -- Non - Judicial Stamp Paper Rule 6 or Special Adhesive Stamp Paper Rule 10(ii). | |

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| | 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. | Twenty rupees. |
| 50. | STAMPS TO BE USED -- Adhesive Foreign Bill Stamp bearing "Notarial" [See Rule 19(d)] PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her 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 charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such. See also Note of Protest by the Master of a Ship (Article 44). | |
| | STAMPS TO BE USED -- Non - Judicial Stamp Paper Rule 6 or Special Adhesive Stamp, Rule 10(ii). | |
| 51. | RECONVEYANCE OF MORTGAGED PROPERTY-- (a) if the consideration for which the property was mortgaged does not exceed rupees, 2,500. | The same duty as a Bond (Article 13) for such consideration. |
| | (b) in any other case | ¹ . [Two hundred rupees.] |
| | STAMPS TO BE USED -- Non - Judicial Stamp paper Rule 6 or Special Adhesive Stamp, Rule 10(ii). | Two hundred rupees. |
| 52 | RELEASE, that is to say, any instrument (not being a release as is provided for by section 24) whereby a person renounces a claim upon another person or against any specified property,-- | |
| | (a) if the amount or value of the claim does not exceed rupees 2,500. | The same duty as a Bond (Article 13) for such amount or value. |
| | (b) in any other case | ² . [Two hundred rupees.] |
| | STAMPS TO BE USED -- Adhesive Stamp, Rule 13 (f) or Non-Judicial Stamp, Rule 6. | |
| 53 | RESPONDENTIA BOND that is to say any | The same duty as a Bond (Article |

¹ These words were substituted for the words "One hundred rupees" as Amended by Mah. Tax Laws (Levy and Amendment) Act, 2001, s. 6(k).

² These words were substituted for the words "One hundred rupees" as Amended by Mah. Tax Laws (Levy and Amendment) Act, 2001, s. 6(l).

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| | 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. | 13) for the amount of the loan secured. |
| | REVOCATION OF ANY TRUST OF SETTLEMENT. See Settlement (Article 55), Trust (Article 61). | |
| | STAMPS TO BE USED -- Non - Judicial Stamp Paper, Rule 6 or Impressed Label/Special Adhesive Stamp [see Rules 10 & 11.] | |
| 54. | SECURITY BOND OR MORTGAGE DEED, where such security bond or mortgage deed is 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 by a surety to secure the due performance of a contract, or in pursuance of an order of the court or a public officer, not being otherwise provided for by the Bombay Court-fees Act, 1959, (Bom LX of 1959),-- | |
| | (i) where the amount secured does not exceed rupees 2,500. | The same duty as Bond (Article 13) for the amount secured. |
| | (ii) where the amount secured exceeds rupees 2500, for every rupees five hundred of the amount secured or part thereof. | ¹ [The Same duty as is leviable under clause (b) of Article 40 |
| | | Provided that, where on an instrument executed by a person, stands surety and executes security bond or a mortgage deed, duty has been paid under Article 6 or 40, then the duty payable shall be one hundred rupees.] |
| | Exemptions | |
| | Bond or other instrument, when executed,-- | |
| | (a) by any person for the purpose of guaranteeing that the local income derived 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; | |

¹ Substituted by the Mah. Tax Laws (Levy and Amendment) Act, 2002, s.8(g), (w.e.f. 1-5-2002)

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| | (b) under the rules made by the State Government under section 114 of the Maharashtra Irrigation Act, 1976 (Mah XXXVIII of 1976); | |
| | (c) by a person taking advance under the Land Improvement Loans Act, (XIX of 1883) or the Agriculturists Loans Act, 1884 (XII 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. | |
| | STAMPS TO BE USED -- Non - Judicial Stamp Paper, Rule 6 or Impressed Label/Special Adhesive Stamp [see Rules 10 & 11.] | |
| 55. | SETTLEMENT.-- | |
| | A. Instrument of-- including a deed of dower,-- | |
| | (i) where the settlement is made for a religious or charitable purpose. | Ten rupees for every five hundred rupees or part thereof of] a sum equal to the amount settled or the market value of the property settled. |
| | (ii) in any other case | The same duty as is leviable on a Conveyance under clause (a), (b), (c) or (d), as the case may be, of Article 25, for a sum equal to the amount settled or the market value of the property settled: |
| | | Provided 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: |
| | | Provided further that, where an instrument of settlement contains any provision for the revocation of |

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| | | the settlement, the amount or the value of the property settled shall, for the purposes of duty, be determined, as if, no such provisions were contained in the instrument. |
| | Exemption | |
| | Deed dower executed on the occasion of or in connection with, marriage between Muhammadans, whether executed before or after the marriage. | |
| | B. Revocation of;-- (i) in respect of settlement described in sub-clause (i) of clause A. | The same duty as a Bond (Article 13) for a sum equal to the amount settled or the market value of the property concerned as set forth in the instrument of revocation, but not exceeding ¹ [two hundred rupees.] |
| | (ii) in respect of settlement described in sub-clause (ii) of clause A. | The same duty as is leviable on a Conveyance under clause (a), (b), ² [(c), or (d), as the case may be, of Article 13 for a consideration equal to the amount settled as set forth in the instrument of revocation or the market value of the property concerned, but not exceeding two hundred rupees.] |
| | STAMPS TO BE USED -- Non - Judicial Stamp Paper, Rule 6 or Impressed Label/Special Adhesive Stamp [see Rules 10 & 11.] | |
| 56. | SHARE WARRANTS to bearer issued under the Companies Act, 1956 (I of 1956), for every rupees five hundred or part thereof. Exemption | Five rupees. |
| | Share warrant when issued by a company in pursuance of the provisions of section 114 of the | |

¹ These words were substituted for the words "One hundred rupees" as Amended by Mah. Tax Laws (Levy and Amendment) Act, 2001, s. 6(m)(ii).

² These words were substituted for the words "One hundred rupees" as Amended by Mah. Tax Laws (Levy and Amendment) Act, 2001, s. 6(m)(ii).

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| | Companies Act, 1956 (I of 1956), to have effect only upon payment as composition for that duty, to the Collector-- | |
| | (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 in addition to its subscribed capital, one and a half per centum of the additional capital so issued. | |
| | SCRIP, See Certificate (Article 17). | |
| | STAMPS TO BE USED -- Non - Judicial Stamp Paper, Rule 6 or Impressed Label/Special Adhesive Stamp [see Rules 10 & 11.] | |
| 57. | SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel. | One rupees. |
| | STAMPS TO BE USED -- Non - Judicial Stamp Paper, Rule 6 or Impressed Label/Special Adhesive Stamp [see Rules 10 & 11.] | |
| 58. | ¹ [SURRENDER OF LEASE including an agreement for surrender of lease-- | |
| | (a) without any consideration; (b) with consideration. | Two hundred rupees The same duty as is leviable under clause (a), (b), (c) or (d) of Article 25 on the amount of consideration.]. |
| | Explanation.--For the purposes of this Article, return of money paid as advance, on security deposit by lessee to the lessor shall not be treated as consideration for the surrender. | |
| | STAMPS TO BE USED -- Non - Judicial Stamp Paper, Rule 6 or Impressed Label/Special Adhesive Stamp [see Rules 10 & 11.] | |
| 59. | TRANSFER (whether with or without consideration). | |

¹ Article 58 substituted by the Mah. Tax Laws (Levy and Amendment) Act, 2002, s. 8(g), (w.e.f. 1--5-2002).

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| | (a) of debentures, being marketable securities whether the debenture is liable to duty or not, except debentures provided for by section 8 of the Indian Stamp Act, 1899. | Fifty paise for every rupees 100 or part thereof of the consideration amount of the debenture subject to a maximum of ten thousand rupees. |
| | Explanation.-- For the purposes of this clause, the term 'debenture' includes debenture stock; (b) of any interest secured by bond, mortgage deed or policy of insurance; | The same duty as a Bond (Article 13) for such amount or value of the interest as set forth in the transfer, subject to a maximum of ¹ [two hundred rupees.] |
| | (c) of any property under section 22 of the Administrators' General Act, 1963; | |
| | (d) of any trust property without consideration from one trustee to another trustee, or from a trustee to a beneficiary. | |
| | Exemptions Transfers by endoresement,-- | |
| | (a) of a bill of exchange, cheque or promissory note; (b) of a bill of lading, delivery order, warrant for goods or other mercantile document or title to goods; | |
| | (c) of a policy of insurance; | |
| | (d) of securities of the Central Governme nt. | |
| | STAMPS TO BE USED -- Non - Judicial Stamp Paper, Rule 6 or Impressed Label/Special Adhesive Stamp [see Rules 10 & 11.] | |
| 60. | TRANSFER OF LEASE by way of assignment and not by way of under lease or by way of decree or final order passed by any Civil Court or any Revenue | The same duty as is leviable on a Conveyance under clause (a), (b), (c) or (d), as the case may be, of Article 25, on the market value of the property, which is the subject matter of transfer. |
| | STAMPS TO BE USED -- Non - Judicial Stamp Paper, Rule 6 or Impressed Label/Special Adhesive Stamp [see Rules 10 & 11.] | |

¹ These words were substituted for the words "One hundred rupees" as Amended by Mah. Tax Laws (Levy and Amendment) Act, 2001, s. 6(n).

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| 61. | TRUST | |
| | A. Declaration of -- of, or concerning, any property when made by any writing not being a Will,-- | |
| | (a) where there is disposition of property,-- | |
| | (i) where the Trust is made for a religious or charitable purpose; | Ten rupees for every rupees five hundred or part thereof of a sum equal to the amount settled or market value of the property settled. |
| | (ii) in any other case | The same duty as a conveyance under clause (a), (b), (c) or (d), as the case may be, of Article 25, for a sum equal to the amount settled or the market value of the property settled. |
| | (b) where there is no disposition of property,-- | |
| | (i) where the trust is made for a religious or charitable purpose. | The same duty as a Bond (Article 13) for a sum equal to the amount settled or market value of the property settled, but not exceeding ¹ [two hundred rupees.] |
| | (ii) in any other case | The same duty as a Bond (Article 13) for a sum equal to the amount settled or market value of the property settled, but not exceeding ² [two hundred rupees.] |
| | B. Revocation of -- of, or concerning, any property when made by any instrument other than a Will. | The same duty as a Bond (Article 13) for a sum equal to the amount settled or market value of the property settled, but not exceeding ³ [two hundred rupees.] |
| | See also Settlement (Article 55). VALUATION, See Appraisement (Article 8) | |
| | STAMPS TO BE USED -- Non - Judicial Stamp | |

¹ These words were substituted for the words "One hundred rupees" as Amended by Mah. Tax Laws (Levy and Amendment) Act, 2001, s. 6(O)(1)(i).

² These words were substituted for the words "One hundred rupees" as Amended by Mah. Tax Laws (Levy and Amendment) Act, 2001, s. 6(O)(1)(ii).

³ These words were substituted for the words "One hundred rupees" as Amended by Mah. Tax Laws (Levy and Amendment) Act, 2001, s. 6(O)(2).

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| | Paper, Rule 6 or Impressed Label/Special Adhesive Stamp [see Rules 10 & 11.] | |
| 62. | 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. | One rupee. |
| | STAMPS TO BE USED -- Adhesive Stamp. | |