अवधि के लिये तात्पर्यित है.

TI

याजार, मूल्य के, बराबर प्रतिफल वाले हस्तारण पत्र (सं0-23 खण्ड(क)) पर देय हो,

(ग) जहाँ कि पट्टा आरक्षित किये गये भाटक के अतिरिक्त किसी नजराना या प्रीमियम के लिये या अग्रिम दिये गये घन के लिये मन्जूर किया गया है:--

(एक) जहाँ कि पट्टा तीस वर्ष से अनधिक अवधि के लिये तात्पर्यित है,

वहीं शुल्क हो ऐसे नजराने या प्रीमियम या अग्रिम धन की रकम या मूल्य के, जो पहा में उपवर्णित है, बराबर प्रतिफल वाले हस्तान्तरण पत्र (स0-23 खण्ड (क)) पर देय हो और जो उस शुल्क के अतिरिक्त होगा जो उस दशा में, जिसमें कि कोई नजराना या प्रीमियम या अग्रिम धन नहीं दिया गया है या परिदत्त नहीं किया गया है, ऐसे पट्टे पर देय होता-

परन्तु किसी भी दशा में जब पट्टा करने का करार, पट्टे के लिये अपेक्षित मूल्यानुसार स्टाम्प से स्टाम्पित है, और ऐसे करार के अनुसरण में पट्टा तत्पश्चात निष्पादित किया गया है, तब ऐसे पट्टे पर शुक्क पचास रूपये से अधिक नहीं होगा। वहीं शुक्क जो सम्पत्ति के,को पट्टे की विषय वस्तु हो, बाजार मूल्य के बराबर प्रतिफल वाले हस्तान्तरण पत्र (सं0-23 खण्ड(क)) पर देय हो।

(दो) जहाँ कि पट्टा तीस वर्ष से अधिक अवधि के लिये तात्पर्यित है,

(तीन) स्पष्टीकरण (5) निकाल दिया जायेगा।

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निरसन 3-मारतीय स्टाम्प (उत्तरांचल संशोधन) अध्यादेश, 2002 (अध्यादेश सं0 5, वर्ष 2002) एतद्झारा निरसित किया जाता है।

> आज्ञा से, (यू0 सी0 घ्यानी) अपर सचिव।

No. 460/Vidhayee And Sansadiya Karya/2002 <u>Dated Dehradun, December 21, 2002</u>

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Indian Stamp (Uttaranchal Amendment) Act, 2002 (Uttaranchal Adhiniyam Sankhya 14 of 2002).

As passed by the Uttaranchal Legislative Assembly and assented by the Governor on December 21, 2002.

THE INDIAN STAMP (UTTARANCHAL AMENDMENT) ACT, 2002

(UTTARANCHAL ACT No. 14 OF 2002)

 A_N

Act

further to amend the Indian Stamp Act, 1899 in its application to Uttaranchal.

It is hereby enacted in the Fifty Third year of the Republic of India as follows:-

Short title 1. extent &

Commencement

- (1) This Act may be called the Indian Stamp (Uttaranchal Amendment) Act, 2002.
- (2) It shall extend to the whole of Uttaranchal.
- (3) It shall come into force on such date as the State
 Government may, by notification, appoint in this
 behalf.

Amendment of (Schedule 1-B of Act. No. II of 1899)

 $\mathfrak{J}_{i} \leftarrow$

In (schedule 1-B) of the Indian Stamp Act, 1899:-

- (a) In Article 35(Lease)-
- (i) in Clause (a) for sub-Clause (VI), (VII), and (VIII), the following clauses shall be substituted, namely,

"(VI) Where the lease purports to be for a term exceeding thirty years or in perpetuity or does not purport to be for any definite term.

The same duty as a Conveyanace (No.23 Clause(a)), for a consideration equal the market value of property which is the subject of the lease."

- (iii) for clause (b) and (c), the following clause shall be substituted, namely:-
- (b) Where the lease is granted for a fine or premium or for money advanced and where no rent is reserved:-
- (i) Where the lease purport to be for a term not exceeding thirty years;

The same duty as a Conveyance (No.23 Clause (a)), for a consideration equal to amount or the value of such fine or premium or advance as setforth in the lease.

(ii) Where the lease purports to be for a term exceeding thirty years;

The same duty as a conveyance (No.23 Clause(a)), for a consideration equal to the market value of property which is the subject of the lease.

- (c) Where the lease is granted for a fine or premium or for money advanced in addition to the rent reserved:-
- (i) Where the lease purports to be for a term not exceeding thirty years;

The same duty as Conveyance (No.23 Clause(a)), for a consideration equal to the amount or value of such fine or premium or advance as setforth 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 a case when an agreement to lease is stamped with the ad-valorem stamp required for lease, and a lease in pursuance of such an agreement is subsequently executed, the duty on such lease shall not exceed Fifty Rupees.

The same duty as Conveyance (No.23 Clause(a)), for a consideration equal the market value of property, which is the subejet of the lease.

(iv) Where the lease purports to be for a term exceeding thirty years;

(v) Explanation (5) shall be omitted.

Repeal 3-The Indian Stamp (Uttaranchal Amendment) Ordinance, 2002 (Ordinance No. 05 of 2002) is hereby repealed.

By Order,

(U. C. DHYANI)

Addl. Secy.

. पी०एस०यू० (आर०ई०) ३२ विघाधी/565—2002—500 (कम्प्यूटर/रीजियो)।

No. 49/XXXVI(3)/2023/63(1)/2022 Dated Dehradun, February 23, 2023

NOTIFICATION

Miscellaneous

In pursuance of the provisions of Clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of 'The Indian Stamp (Uttarakhand Amendment) Act, 2022 (Act No. 02 of 2023)'.

As passed by the Uttarakhand Legislative Assembly and assented to by the Governor on 21 February, 2023.

THE INDIAN STAMP (UTTARAKHAND AMENDMENT) Act, 2022

(Uttarakhand Act No. 02 of 2023)

An

Act

further to amend the Indian Stamp Act, 1899 in its application to the State of Uttarakhand.

IT IS HEREBY enacted by the Uttarakhand State legislature in the seventy third year of the Republic of India as follows:-

Short title, extent and commencement

- (1) This Act may be called the Indian Stamp (Uttarakhand Amendment) Act, 2022.
 - (2) It shall extend to the whole of Uttarakhand.
 - (3) It shall come into force at once.

Amendment of Article 18

2. In the schedule 1-B, to the Indian stamp act, 1899 in Article 18 (certificate of sale), in the column relating to the "proper stamp duty", for the existing provision following provision shall be inserted, namely:-

"The same duty as a conveyance (No. 23 clause (a) or clause(b); as the case may be), for a consideration equal to the amount of the purchase money only."

By Order,

SHAMSHER ALI, Additional Secretary.