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UNION TERRITORY OF THE LAKSHADWEEP ADMINISTRATION
DEPARTMENT OF LAND REVENUE
KAVARATTI – 682 555.

F.No.34/21/2021-LR/284

Dated.12.03.2026

NOTIFICATION

In exercise of the powers conferred under Sub Section (3) of Section 1 of the Lakshadweep (Registration Amendment) Regulation, 2026 (No.2 of 2026), the Administrator, Union Territory of Lakshadweep hereby appoints the date of publication of this Gazette Notification as the appointed date, on which the provisions of the Lakshadweep (Registration Amendment) Regulation, 2026 (No.2 of 2026), shall come into force throughout the Union Territory of Lakshadweep.

By order and in the name of Administrator, Union Territory Lakshadweep.

Sd/-
(Awanish Kumar, IAS)
Secretary (Revenue)

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 20th February, 2026/Phalguna 1, 1947 (Saka)

THE LAKSHADWEEP (REGISTRATION AMENDMENT)
REGULATION, 2026

NO. 2 OF 2026

Promulgated by the President in the Seventy-seventh Year of the Republic of India.

A Regulation further to amend the Registration Act, 1908, with a view to modernise and digitise the document registration framework; to enhance the legal certainty and public notice of property rights; to curb fraudulent practices and improve accountability through regulation of document writers; to facilitate the smooth conduct of real estate and civil transactions in line with the economic development goals; and to empower the administration to regulate registration activity, in the Union territory of Lakshadweep.

In exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by her:—

1. (1) This Regulation may be called the Lakshadweep (Registration Amendment) Regulation, 2026.

(2) It extends to the whole of the Union territory of Lakshadweep.

(3) It shall come into force on such date as the Administrator may, by notification in the Official Gazette, appoint.

Short title,
extent and
commencement.

Amendment of
section 2.

2. In section 2 of the Registration Act, 1908 (hereinafter referred to as the principal Act),—

16 of 1908.

(i) in clause (1), for the words “his father’s name, or where he is usually described as the son of his mother, then his mother’s name”, the words “his marital status and his father’s name, or where he is usually described as the ward of his mother, then his mother’s name” shall be substituted;

(ii) after clause (1), the following clause shall be inserted, namely:—

“(1A) “Administration” means the Administration of the Union territory of Lakshadweep headed by the Administrator appointed by the President under article 239 of the Constitution;”;

(iii) for clause (2), the following shall be substituted, namely:—

“(2) “Book” includes a portion of a Book and also any number of sheets connected together with a view of forming a Book or portion of a Book and also includes a Book in electronic form.

Explanation.—For the purposes of this clause, the expression “electronic form” shall have the same meaning as assigned to it in clause (r) of sub-section (1) of section 2 of the Information Technology Act, 2000.”;

21 of 2000.

(iv) after clause (9), the following clauses shall be inserted, namely:—

“(9A) “notification” means a notification published in the Official Gazette of the Union territory of Lakshadweep, and the expression “notified” shall be construed accordingly;

“(9B) “prescribed” means prescribed by rules made by the Administration of the Union territory of Lakshadweep;”;

(v) after clause (10), the following clause shall be inserted, namely:—

“(11) “Union territory” means the Union territory of Lakshadweep.”.

Amendment of
section 17.

3. In section 17 of the principal Act,—

(a) in sub-section (1), after clause (e) and before the proviso, the following clauses shall be inserted, namely:—

“(f) any decree or order or award or a copy thereof, with respect to an immovable property, passed by a civil court, on consent of the defendants or on circumstantial evidence, but not on the basis of any instrument which is admissible in evidence under section 35 of the Indian Stamp Act, 1899 such as registered title deed produced by the plaintiff, where such decree or order or award purports or operate to create, declare, assign, limit, extinguish whether in present or in future, the right, title or interest, whether vested or contingent, of the value of one hundred rupees or more; and

2 of 1899.

(g) sale certificate issued by any competent officer or authority under any Central Act or State Act for the time being in force.”;

(b) in sub-section (2),—

(i) in clause (vi), for the words “any decree or order of a Court”, the words, brackets, letter and figure “any decree or order of a court, not being a decree or order or award falling under clause (f) of sub-section (1),” shall be substituted;

(ii) the *Explanation* shall be omitted.

4. After section 19 of the principal Act, the following section shall be inserted, namely:—
- Insertion of new section 19A.
- “19A. (1) No document shall be accepted for registration, unless it is accompanied by a true copy thereof.
- (2) The true copy referred to in sub-section (1) shall be legibly handwritten, printed, typewritten, lithographed or otherwise prepared in accordance with such rules as may be made in this behalf, and such true copy shall be self attested.”.
- Documents presented for registration are to be accompanied by true copies thereof.
5. In section 20 of the principal Act, in sub-section (1), after the words “persons executing the document”, the words “and in the case of a document for sale of property, the persons claiming under that document also” shall be inserted.
- Amendment of section 20.
6. After section 22 of the principal Act, the following section shall be inserted, namely:—
- Insertion of new section 22A.
- “22A. (1) The registering officer may refuse the registration of a document on the following grounds:—
- (a) the document is submitted without a true translation in a language commonly understood in the district of the registering officer;
- (b) any interlineation, blank, erasure or alteration appears in the document, unless attested with the signature or initial of such person executing the document;
- (c) non-testamentary document, as specified, is presented without sufficient description to identify the property that is the subject of registration as specified under section 21;
- (d) document, not being a will, is presented for registration later than four months after the date of execution, under section 23, subject to sections 24, 25 and 26;
- (e) the person by whom the document is purported to be executed—
- (i) denies the execution of the document;
- (ii) is a minor;
- (iii) appears to the registering officer to be a person with mental incapacity; or
- (iv) is dead and such person’s representative or assign denies execution;
- (f) the document relates to transfer of property by way of agreement to sale, sale, gift, exchange or lease or otherwise in respect of any immovable property owned by the Central Government or Union territory or any authority or undertaking of the Central Government or Union territory or any authority or undertaking constituted or established under any Central Act or any other Regulation for the time being in force, unless such document is accompanied by a no-objection certificate issued by the competent authority;
- (g) the document relates to transfer of property by way of agreement to sale, sale, gift, exchange or permanent alienation or lease or otherwise pertaining to any immovable property which is attached permanently or provisionally by any competent authority under any Central Act or any other Regulation for the time being in force or any court or tribunal or authority, upon the production of order of such attachment;
- Grounds for refusal of registration of a document.

(h) the document relates to the transfer of property in respect of which the approval of the Central Government or Union territory or any authority or undertaking of the Central Government or Union territory or any authority or undertaking constituted or established under any Central Act or any other Regulation is required under any law for the time being in force, before entering into any transactions in connection with such immovable property, unless such document is accompanied by an approval (by whatever name called) issued by the competent authority;

(i) the appropriate registration fee under this Act has not been paid;

(j) the registering officer finds that the document has not been executed by the person by whom it is purported to have been executed based on information accessed and examined;

(k) the registering officer finds that he is not satisfied about the identity of the persons appearing before him and alleging to have executed the document; or

(l) any other ground on which registration may be refused by the registering officer under this Act.

(2) The power under this section must not be construed as empowering the registering officer to adjudicate upon questions of title or ownership of property, which are within the jurisdiction of any competent court or other authority under any other law for the time being in force:

Provided that such a decision of refusal shall apply to documents executed from the date of promulgation of this Regulation.

(3) Reasons for refusal to register to be recorded as specified under section 71.”.

Amendment of section 28.

7. In section 28 of the principal Act, for the words, brackets and letters “clauses (a), (b), (c), (d) and (e),”, the words, brackets and letters “clauses (a), (b), (c), (d), (e), (f) and (g),” shall be substituted.

Amendment of section 34.

8. In section 34 of the principal Act,—

(i) in sub-section (1), after the words “persons executing such document,”, the words “and in the case of document for sale of property, the persons claiming under that document” shall be inserted;

(ii) in sub-section (3), in clause (b), after the words “executed the document,”, the words “or they are claiming under the document” shall be inserted.

Insertion of new section 34A.

9. After section 34 of the principal Act, the following section shall be inserted, namely:—

“34A. Subject to the provisions of this Regulation, no document for sale of property shall be registered under this Regulation, unless the person claiming under the document has also signed such document.”.

Person claiming under document for sale of property also to sign document.

Amendment of section 45.

10. In section 45 of the principal Act,—

(a) in sub-section (1), for the words “cause the contents thereof”, the words “cause a true copy of the contents thereof” shall be substituted;

(b) in sub-section (2), for the words “copy has been made”, the words “true copy has been filed” shall be substituted.

11. In section 46 of the principal Act, in sub-section (2),—
- Amendment of section 46.
- (a) for the words “unless the will has been already copied”, the words “unless a true copy of the will has already been filed” shall be substituted;
- (b) for the words and figure “cause the will to be copied into his Book No. 3”, the words and figure “cause a true copy of the will to be made and filed in his Book No. 3” shall be substituted.
12. In section 50 of the principal Act, for the words, brackets, letters and figures “clauses (a), (b), (c) and (d) of section 17, sub-section (1)”, the words, brackets, letters and figures “clauses (a), (b), (c), (d), (e), (f) and (g) of sub-section (1) of section 17” shall be substituted.
- Amendment of section 50.
13. In section 51 of the principal Act,—
- Amendment of section 51.
- (a) for sub-section (2), the following sub-section shall be substituted, namely:—
- “(2) In Book 1 shall be filed—
- (i) true copies of all documents; and
- (ii) the Memoranda,
- registered under sections 17, 18 and 89 which relates to immovable property, other than wills.”;
- (b) in sub-section (3), for the words “entered all documents”, the words “filed the true copies of all documents” shall be substituted;
- (c) after sub-section (4), the following sub-section shall be inserted, namely:—
- “(5) If, any of the Books mentioned in sub-section (1) is destroyed or in the opinion of the Registrar, is in danger of being destroyed, or becoming illegible wholly or partially, the Registrar may, by a written order, direct such Book or such portion thereof as he thinks fit, to be reconstructed or recopied, as the case may be, and authenticated in such manner as may be prescribed, and the copy prepared and authenticated under such direction shall, for the purposes of this Regulation, be deemed to have taken the place of and to be the original Book or portion thereof and all references in this Regulation, to the original Book or portion thereof, shall be deemed to be references to the Book or portion so prepared and authenticated.”.
14. In section 52 of the principal Act, in sub-section (1), for clause (c), the following clause shall be substituted, namely:—
- Amendment of section 52.
- “(c) subject to the provisions contained in section 62, where a document is admitted to registration, a true copy thereof shall, without unnecessary delay, be filed in the appropriate Book according to the order of its admission.”.
15. In section 53 of the principal Act, the following proviso shall be inserted, namely:—
- Amendment of section 53.
- “Provided that where the Book is in electronic form, all entries and numbers in that Book and the Book maintained manually shall be identical.”.
16. In section 54 of the principal Act, for the words “copied, or filed a memorandum of”, the words “filed a true copy or a memorandum of” shall be substituted.
- Amendment of section 54.

Amendment of
section 55.

17. In section 55 of the principal Act,—

(a) in sub-section (2), for the words “document entered or memorandum filed”, the words “document of which a true copy or a memorandum, is filed” shall be substituted;

(b) in sub-section (4), for the words “authority entered”, the words “authority of which a true copy is filed” shall be substituted;

(c) in sub-section (5), for the words “document entered”, the words “document of which a true copy is filed” shall be substituted.

Amendment of
section 58.

18. In section 58 of the principal Act,—

(i) in sub-section (1), after clause (a), the following clause shall be inserted, namely:—

“(aa) in the case of a document for sale of property, the signature and addition of every person admitting the claim under such document, and, if such claim has been admitted by the representative, assignee or agent of any person, the signature and addition of such representative, assignee or agent;”;

(ii) in sub-section (2), after the words “execution of a document”, the words “and in the case a document for sale of property, any person admitting the execution of such document, or any person admitting the claim under that document” shall be inserted.

Amendment of
section 60.

19. In section 60 of the principal Act, in sub-section (1), for the words “the document has been copied”, the words “the true copy of the document has been filed” shall be substituted.

Amendment of
section 62.

20. In section 62 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) When a document is presented for registration under section 19, the translation together with the true copy of the document, shall be filed in the appropriate Book.”.

Insertion of new
sections 68A and
68B.

21. After section 68 of the principal Act, the following sections shall be inserted, namely:—

Prohibition of
unlicensed
person.

‘68A. (1) No person who is not licensed as provided under section 68B, shall engage in the profession of document-writer and any document drawn-up and signed by a person who does not hold a licence, shall not be accepted for registration by the registering officers:

Provided that no advocate or pleader shall be required to have a licence under section 68B.

(2) Nothing in this section shall prohibit an executant of a document from preparing a document to be presented for registration or from performing any other act on his own behalf for which a licensed document-writer could have been otherwise engaged.

(3) Nothing in this section shall apply to a document executed outside of India or outside of the Union territory or a will or a document scribed by a licensed document-writer authorised for one sub-district or district, as the case may be, or a document executed by or on behalf of the Union territory or local authorities or other corporate bodies.

68B. (1) The Registrar of district or any other officer authorised by him in this behalf may, grant a licence in the prescribed form, to a document-writer or his apprentice, on such terms and conditions as may be prescribed:

Grant of licence to document-writers.

Provided that such licence shall be—

(i) valid for one sub-district or one district; and

(ii) granted after conducting a written test in such manner as may be determined by the Administrator.

(2) A licence may be granted to any person who has been in the profession of the document-writer for at least ten years prior to date of commencement of this Regulation, without requiring him to appear in the written test referred to in sub-section (1), if the Registrar of a district or any other officer authorised by him in this behalf is satisfied that he is otherwise fit to take the profession of a document-writer.

(3) A licence granted under sub-section (1) shall remain valid for three years from the date of grant of licence and shall be subject to renewal before the expiry of its period of validity, on such terms and conditions as may be prescribed.

(4) The licence granted under sub-section (1) may, at any time, be suspended or cancelled for breach of such conditions as may be prescribed or for any other reason to be recorded in writing by the Registrar of the district or an officer authorised by him, after giving the document-writer an opportunity to show cause against the proposed suspension or cancellation of the licence and after the same has been duly considered.

(5) Any person aggrieved by an order of the Registrar of the district or an officer authorised by him, may file an appeal to the Inspector-General of Registration within a period of thirty days from the date of receipt of such order passed under this section:

Provided that the Appellate Authority may entertain the appeal after the expiry of the said period of thirty days, if he is satisfied that the appellant was prevented by a sufficient cause from preferring the appeal within the given time.

Explanation.—For the purposes of sections 68A and this section, the expressions,—

(i) “Apprentice” means a person who assists a document-writer in the preparation of document and transcribing them (including copies, if any) to be presented for registration; and

(ii) “Document-writer” means and includes a person engaged in the profession of preparing documents, namely, doing the work of conveyancing, investigation of titles, preparation of draft deeds and engrossing and transcribing the deed, including copies, if any, for registration, as well as conducting searches and inspection under the Regulation.’

22. In section 69 of the principal Act, in sub-section (1), after clause (b), the following clause shall be inserted, namely:—

Amendment of section 69.

“(bb) providing for the grant of licences to document-writers and apprentices to document-writer, the suspension and cancellation of such licences, the terms and conditions under which licences may be granted and generally for all other purposes connected with the writing of documents to be presented for registration;”.

Insertion of new
Part XIA.

23. After section 70 of the principal Act, the following Part shall be inserted, namely:—

'PART XIA

REGISTRATION OF DOCUMENTS BY MEANS OF ELECTRONIC DEVICES

Application of
this Part.

70A. This Part shall apply to the areas only in respect of which a notification is issued by the Administration under section 70B.

Documents
scanned by
electronic
devices in areas
notified by
Administration.

70B. (1) The Administration may, by notification, direct that in any office as may be specified therein, the process of registration of any category or categories of documents may be completed and copying done with the help of the electronic devices like computers, scanners and the compact disks and copies preserved on such devices and retrieved when required.

(2) Notwithstanding anything contained in this Regulation or any other law for the time being in force in the Union territory, a copy of any documents registered and scanned using the electronic devices and certified or attested by the registering officer in-charge of the office shall be admissible as evidence of any transaction as is described in the said document.

(3) The registration and authentication of electronic records shall be carried out using secure authentication mechanisms, including but not limited to—

(a) "electronic signatures" as defined in clause (ta) of sub-section (1) of section 2 of the Information Technology Act, 2000;

21 of 2000.

(b) Aadhaar based e-authentication under the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016;

18 of 2016.

(c) any other form of digital verification as may be prescribed.

(4) All data storage, processing and retrieval under this provision shall comply with the provisions of the Digital Personal Data Protection Act, 2023, including appropriate data protection, encryption, access control, audit trails and cyber security protocols to ensure confidentiality, integrity and availability of personal and sensitive data.

22 of 2023.

(5) The Administration shall ensure periodic review and updating of the technological infrastructure and protocols used for electronic registration and document management, in alignment with prevailing national cyber security standards and data protection laws.

Saving.

70C. Nothing contained in this Part shall apply—

(i) to any document, which in the opinion of registering officer, is not in a fit condition to be processed by means of electronic devices;

(ii) in the case of unforeseen eventuality like break down of the computerised system of registration:

Provided that the registering officer shall record the reason in writing therefor:

Provided further that the registering officer shall ensure that the data and images of the documents registered during the period of non-application of this Part, due to a breakdown of the computerised system, are duly incorporated into the computer system, after the same is restored, in such manner as may be prescribed.'.

24. After section 78 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 78A.

“78A. If the Administration is satisfied that it is necessary or expedient in the public interest so to do, it may, by notification, reduce or remit, whether prospectively or retrospectively, in the whole or any part of the Union territory, any fee or fees payable in respect of any of the matters specified in clauses (a) to (i) of section 78, either generally or for any particular class or classes of cases and in respect of persons generally or any particular class or classes of persons.”.

Power to reduce or remit fees.

25. After section 80 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 80A.

“80A. (1) If on inspection or otherwise, it is found that any fee payable under this Regulation has not been paid or has been paid insufficiently, such fee may (after failure to pay the same on demand within the period specified therein), on a certificate of the Inspector-General of Registration, be recovered as an arrear of land revenue from the person from whom such demand is made, the certificate issued by the Inspector-General shall be binding on the parties:

Recovery of fees and provision for refund.

Provided that no such certificate shall be granted unless due inquiry is made and such person is given an opportunity of being heard.

(2) Where the Inspector-General of Registration finds the amount of fee in excess of that which is legally chargeable has been charged and paid under the provisions of this Regulation, he may, upon an application in writing or otherwise, refund the excess fee so charged and paid.”.

26. For section 81 of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 81.

“81. Every registering officer appointed under this Regulation and every person employed in his office for the purposes of this Regulation, who, being charged with the endorsing, copying, translating, registering or filing a true copy of any document presented or deposited under its provisions, endorses, copies, translates, registers or files a true copy of such document in a manner which he knows or believes to be incorrect, intending thereby to cause or knowing it to be likely that he may thereby cause, injury, as defined in clause (14) of section 2 of the Bharatiya Nyaya Sanhita, 2023, to any person, shall be punishable with imprisonment for a term which may extend to seven years, or with fine, or with both.”.

Penalty for incorrectly endorsing, copying, translating, registering or filing documents with intent to injure.

45 of 2023.

27. In section 82 of the principal Act, in clause (b), for the words and figures “section 19 or section 21”, the words “this Regulation or the rules made thereunder” shall be substituted.

Amendment of section 82.

28. After section 82 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 82A.

“82A. (1) On and from such date as the Administration may, by notification, appoint in this behalf, no person shall write a document for another person for presentation to a registering officer, except under a licence granted in accordance with the rules made under this Regulation:

Penalty for writing documents without licence.

Provided that nothing in this sub-section shall apply where the writer of such document is an authorised agent of the executants or a pleader engaged by the executants for drawing up the document or the registered clerk of such pleader.

	(2) Whoever contravenes the provisions of sub-section (1), shall be punishable with fine which may extend to two thousand rupees.”.	
Amendment of section 83.	29. In section 83 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:— “(1) No prosecution for any offence under this Regulation shall be commenced save by or with the permission of the Inspector-General or any officer empowered in this behalf by the Administration.”.	
Amendment of section 84.	30. In section 84 of the principal Act,— (i) in sub-section (1), for the words “Indian Penal Code”, the words and figures “Bharatiya Nyaya Sanhita, 2023” shall be substituted; (ii) in sub-section (3), for the words and figures “In section 228 of the Indian Penal Code”, the words and figures “In section 267 of the Bharatiya Nyaya Sanhita, 2023” shall be substituted.	45 of 1860. 45 of 2023. 45 of 1860. 45 of 2023.
Insertion of new section 87A.	31. After section 87 of the principal Act, the following section shall be inserted, namely:— “87A. The Administration may, by order published in the Official Gazette of the Union territory, delegate all or any of the powers conferred on them under this Regulation to the Inspector-General of Registration, who shall exercise the same subject to such restrictions and conditions as the Administration may impose.”.	
Delegation of powers.		
Insertion of new section 89A.	32. After section 89 of the principal Act, the following section shall be inserted, namely:— “89A. (1) The Administrator, by notification and subject to conditions of previous publication, may, make rules for carrying out the purposes of this Regulation. (2) In particular, and without prejudice to the generality of the foregoing powers, such rules may provide for all or any of the following matters, namely:— (a) the manner of preparation of true copies accompanied to documents for registration under sub-section (2) of section 19A; (b) the manner of reconstruction or recopying and authentication of Book or portion of such Book by the Registrar under sub-section (5) of section 51; (c) the form, terms and conditions and the method of conducting a written test for granting of a licence by the Registrar under sub-section (1) of section 68B; (d) terms and conditions for renewal of licence by the Registrar under sub-section (3) of section 68B; (e) the conditions for suspension or cancellation of licence under sub-section (4) of section 68B; (f) any other form of digital verification under clause (c) of sub-section (3) of section 70B; (g) the manner of restoration of documents through electronic devices mentioned under the second proviso to section 70C; and (h) any other matter which is to be, or may be, prescribed, or in respect of which provision is to be made, by rules. (3) Every rules made under this section shall be notified in the Official Gazette of the Union territory and, unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so notified.	
Power to make rules.		

(4) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.”

33. In section 90 of the principal Act, in sub-section (1), in clause (d), for the words “grants or assignments by Government of land or of any interest in land”, the words “grants, assignments or leases by Government of immovable property or of any interest in immovable property” shall be substituted.

Amendment of
section 90.

34. After section 93 of the principal Act, the following section shall be inserted, namely:—

Insertion of new
section 94.

“94. (1) If any difficulty arises in giving effect to the provisions of this Regulation, the Administrator may, by order published in the Official Gazette of Union territory, make such provisions not inconsistent with the provisions of this Regulation as may appear to it to be necessary or expedient for removing the difficulty:

Power to remove
difficulties.

Provided that no order shall be made under this section after the expiry of two years from the date of commencement of this Regulation.

(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.”

DROUPADI MURMU,
President.

DR. RAJIV MANI,
Secretary to the Govt. of India.

UNION TERRITORY OF THE LAKSHADWEEP ADMINISTRATION
DEPARTMENT OF LAND REVENUE
KAVARATTI – 682 555.

F.No.34/33/2021-LR/285

Dated.12.03.2026

NOTIFICATION

In exercise of the powers conferred under Sub Section (3) of Section 1 of the Lakshadweep (Indian Stamp Amendment) Regulation, 2025 (No.20 of 2025), the Administrator, Union Territory of Lakshadweep hereby appoints the date of publication of this Gazette Notification as the appointed date, on which the provisions of the Lakshadweep (Indian Stamp Amendment) Regulation, 2025(No.20 of 2025), shall come into force throughout the Union Territory of Lakshadweep.

By order and in the name of Administrator, Union Territory Lakshadweep.

Sd/-
(Awanish Kumar, IAS)
Secretary (Revenue)

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 26th December, 2025/Pausha 5, 1947 (Saka)

**THE LAKSHADWEEP (INDIAN STAMP AMENDMENT)
REGULATION, 2025**

No. 20 OF 2025

Promulgated by the President in the Seventy-sixth Year of the Republic of India.

A Regulation further to amend the Indian Stamp Act, 1899 in its application to the Union territory of Lakshadweep.

In exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by her:—

1. (1) This Regulation may be called the Lakshadweep (Indian Stamp Amendment) Regulation, 2025.

Short title,
extent and
commencement.

(2) It extends to the whole of the Union territory of Lakshadweep.

(3) It shall come into force on such date as the Administrator of the Union territory of Lakshadweep may, by notification in the Official Gazette, appoint.

Construction of
reference of
certain
expressions by
certain other
expressions.

2. Throughout the Indian Stamp Act, 1899 (hereinafter referred to as the principal Act), for the word and letter "Schedule I", the words "the Schedule" shall be substituted.

2 of 1899.

Amendment of
section 3.

3. In section 3 of the principal Act, for the existing proviso, the following proviso shall be substituted, namely:—

"Provided that except as otherwise expressly provided in this Act and notwithstanding anything contained in clause (a) or clause (c) or the Schedule [as so substituted *vide* the Lakshadweep (Indian Stamp Amendment) Regulation, 2025], the amount indicated in that Schedule shall be the duty chargeable on the following instruments, namely:—

(a) every instrument mentioned in the Schedule [as so substituted *vide* the Lakshadweep (Indian Stamp Amendment) Regulation, 2025] as chargeable with duty under that Schedule which, not having been previously executed by any person, is executed in the Union territory;

(b) every instrument mentioned in the Schedule [as so substituted *vide* the Lakshadweep (Indian Stamp Amendment) Regulation, 2025] as chargeable with duty under that Schedule which, not having been previously executed by any person, is executed out of the Union territory,

on or after the date of commencement of the Lakshadweep (Indian Stamp Amendment) Regulation, 2025, and relates to any property situated or to any matter or thing done in the Union territory."

Amendment of
section 11.

4. In section 11 of the principal Act, in clause (a), for the words "ten *naye paise*", the words "one rupee" shall be substituted.

Amendment of
section 31.

5. In section 31 of the principal Act, in sub-section (1), for the words "fifty *naye paise*", the words "one rupee" shall be substituted.

Amendment of
section 32.

6. In section 32 of the principal Act, in sub-section (3), in clause (c) of the proviso, for the words "ten *naye paise*", the words "one rupee" shall be substituted.

Amendment of
section 34.

7. In section 34 of the principal Act, for the words “ten *naye paise*”, the words “one rupee” shall be substituted.

Amendment of
section 40.

8. In section 40 of the principal Act, in sub-section (1), for the words “ten *naye paise*”, the words “one rupee” shall be substituted.

Amendment of
section 41.

9. In section 41 of the principal Act, for the words “ten *naye paise*”, the words “one rupee” shall be substituted.

Amendment of
section 47.

10. In section 47 of the principal Act, for the words “ten *naye paise*”, the words “one rupee” shall be substituted.

Amendment of
section 53.

11. In section 53 of the principal Act, in clause (c), for the words “ten *naye paise*”, the words “one rupee” shall be substituted.

Amendment of
section 54.

12. In section 54 of the principal Act, for the words “ten *naye paise*”, the words “one rupee” shall be substituted.

13. In section 69 of the principal Act, in clause (b), for the words “ten *naye paise* or five *naye paise*”, the words “one rupee” shall be substituted.

Amendment of
section 69.

14. In section 74 of the principal Act, in the proviso, for the words “ten *naye paise* or five *naye paise*”, the words “one rupee” shall be substituted.

Amendment of
section 74.

15. In section 77A of the principal Act, for the words “twenty-five *naye paise*”, the words “one rupee” shall be substituted.

Amendment of
section 77A.

16. In section 78 of the principal Act, in clause (b), for the words “twenty-five *naye paise*”, the words “one rupee” shall be substituted.

Amendment of
section 78.

17. After section 78 of the principal Act, the following section shall be inserted, namely:—

Insertion of new
section 78A.

“78A. If the total amount of duty payable, or of allowance to be made, under this Regulation is not a multiple of one rupee, the total amount shall be rounded off to the next higher multiple of one rupee.”

Duty or
allowance to be
rounded off to
next higher
multiple of one
rupee.

18. For Schedule I of the principal Act, the following Schedule shall be substituted, namely:—

Substitution of
Schedule I.

‘THE SCHEDULE

(See section 3)

Sl. No.	Description of Instrument	Proper stamp duty
(1)	(2)	(3)
1.	ACKNOWLEDGEMENT OF A DEBT.— An acknowledgement of a debt exceeding Rs. 5,000 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 pass book) or on a separate piece of paper when such Book or paper is left in the creditor's possession: 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, Where the amount or value of such debt— (a) exceeds Rs. 5,000 but does not exceed Rs. 10,000; (b) exceeds Rs. 10,000 but is less than Rs. 10,00,000; and (c) is Rs. 10,00,000 and above.	
		Rs. 10. Rs. 30. Rs. 50.
2.	ADMINISTRATION BOND.— With respect to Administration Bond including a bond given under the Government Savings Promotion Act, 1873 (5 of 1873), the Guardians and Wards Act, 1890 (8 of 1890), the Indian Succession Act, 1925 (39 of 1925) or the Administrator-Generals Act, 1963 (45 of 1963)—	

(1)	(2)	(3)
	(a) where the amount does not exceed Rs. 2,000;	Rs. 200.
	(b) in any other case.	Rs. 200.
3.	ADOPTION DEED. —With respect to Adoption Deed, any instrument (other than a Will) recording an adoption or conferring or purporting to confer an authority to adopt.	Rs. 250.
4.	AFFIDAVIT. —With respect to Affidavit including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	Rs. 20.
	<i>Exemptions.</i>	
	Affidavit or declaration in writing when made—	
	(a) as a condition of enrolment in the Armed Forces of the Union;	
	(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.	
5.	AGREEMENT OR MEMORANDUM OF AGREEMENT. —With respect to an Agreement or Memorandum of such Agreement—	
	(a) if relating to the sale or a bill of exchange;	Rupee one for every Rs. 10,000 or part thereof.
	(b) if relating to the purchase or sale of Government security or share in an incorporated company or other body corporate;	Rupee one for every Rs. 10,000 or part thereof of value of the share property.
	(c) if relating to an agreement for the sale of an immovable property;	2% of the market value of the immovable property, subject to a minimum of Rs. 100 and rounded up to the nearest hundred in its multiples thereof.
	(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 manner whatsoever) of, any immovable property;	The same duty as is leviable on a Conveyance under clause (b), or (c), as the case may be, of Article 22, on the market value of the property:

(1)	(2)	(3)
		Provided that, if the proper stamp duty is paid under clause (g) of Article 47 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 Rs. 500.
	(e) if not otherwise provided for.	Rs. 200.
	<i>Exemptions.</i>	
	I. Agreement or memorandum of agreement—	
	(a) for or relating to the sale of goods or merchandise exclusively not being a NOTE OF MEMORANDUM chargeable under No. 42;	
	(b) made in the form of tenders to the Central Government for or relating to any loan.	
	II. Agreement to Lease under No. 33.	
6.	DEPOSIT OF THE TITLE DEEDS, PAWN, PLEDGE OR HYPOTHECATION.—	
	With respect to the deposit of the title deeds, pawn, pledge or hypothecation, any instrument evidencing an agreement relating to—	
	(1) the deposit of the 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 for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—	
	(a) if the amount secured by such deed does not exceed Rs. 5,00,000;	0.1% of the amount secured by such deed subject to the minimum of Rs. 100.
	(b) in any other case;	0.2% of the amount secured by such deed subject to the maximum of Rs. 10,00,000.

(1)	(2)	(3)
	(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—	
	(a) if the amount secured by such deed does not exceed Rs. 5,00,000;	0.1% of the amount secured by such deed subject to the minimum of Rs. 100.
	(b) in any other case.	0.2% of the amount secured by such deed subject to the maximum of Rs. 10,00,000.
	<i>Explanation I.</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.	
	<i>Explanation II.</i> —For the purposes of this Article, any new instrument executed for additional loan or extension of previous loan shall be treated as a fresh instrument and chargeable with the duty to the extent of additional amount being secured or disbursed or sanctioned.	
	<i>Exemption.</i>	
	Letter of hypothecation accompanying a bill of exchange.	
7.	APPOINTMENT IN EXECUTION OF A POWER. —With respect to appointment in execution of a power, whether of trustees or of property, movable or immovable, where made by any writing not being a will.	Rs. 300.

(1)	(2)	(3)
8.	APPRAISEMENT OR VALUATION. — With respect to appraisal or valuation made otherwise than under the order of the court in the course of a suit. <i>Exemptions.</i> (a) appraisal or valuation made for the information of one party only, and not being in any manner obligatory between the parties either by agreement or operation of law for the time being in force; (b) appraisal of crops for the purpose of ascertaining the amount to be given to a landlord as rent.	Rs. 100.
9.	APPRENTICESHIP DEED. —With respect to 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 under No. 11. <i>Exemption.</i> Instrument of apprenticeship executed by a Magistrate under the Apprentices Act, 1961 (52 of 1961) or by which a person is apprenticed by, or at the charge of any public charity.	Rs. 100.
10.	ARTICLES OF ASSOCIATION OF A COMPANY. —With respect to Articles of association of a company, when the Company has no share capital or nominal share capital or increased share capital.	0.2% on share or increased share capital, as the case may be, subject to a maximum of Rs. 50,00,000.
	<i>Exemption.</i> Articles of any Association not formed for profit and registered under section 8 of the Companies Act, 2013(18 of 2013). Refer Memorandum of Association of a Company under No. 38.	
11.	ARTICLES OF CLERKSHIP. —With respect to 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— (i) ASSIGNMENT— Refer CONVEYANCE under No. 22, TRANSFER under No. 62, TRANSFER OF LEASE under No. 63, as the case may be;	Rs. 300.

(1)	(2)	(3)
	(ii) ATTORNEY—	
	Refer POWER OF ATTORNEY under No. 47;	
	(iii) AUTHORITY TO ADOPT—	
	Refer ADOPTION DEED under No. 3.	
12.	AWARD. —With respect to Award, 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.	Rs. 300.
13.	BILL OF EXCHANGE as defined in sub-section (2) of section 2, not being a Bond, bank-note or currency-note.	As per Schedule I of the Indian Stamp Act, 1899 (2 of 1899).
14.	BILL OF LADING	As per Schedule I of the Indian Stamp Act, 1899 (2 of 1899).
15.	BOND. —With respect to bond not being a debenture and not being otherwise provided for any provisions of this Act (whether or not such provisions relate to any particular types of Bonds), or by the Court Fees Act, 1870 (7 of 1870).	0.5 % of amount of Bond, subject to a minimum of Rs. 100.
	<i>Exemption.</i>	
	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 specified sum per mensem.	
16.	BOTTOMRY BOND. —With respect to bottomry bond, 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.	0.5% of amount of Bond, subject to a minimum of Rs. 100.
17.	CANCELLATION. —Any instrument previously executed is cancelled, if attested and not otherwise provided for.	Rs. 100.
	RELEASE under No. 55, REVOCATION OF SETTLEMENT under No. 58, SURRENDER OF LEASE under No. 61, REVOCATION OF TRUST under No. 64.	
18.	CERTIFICATE OF SALE. —With respect to 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) or (c), as the case may be, of Article 22 on the market value of the property.

(1)	(2)	(3)
19.	CERTIFICATE OR OTHER DOCUMENT. —With respect to 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 any incorporated company or other body corporate, or to become proprietor of charges, scrip or stock in or of any such company or body.	0.1% of the value of the shares, scrip or stock.
20.	CHARTER-PARTY. —With respect to Charter-Party, any instrument (except an agreement for the hire of a tug steamer), whereby a vessel or some specified principal part thereof is left for the specified purposes of charter, whether it includes penalty clauses or not.	Rs. 100.
21.	COMPOSITION-DEED. —With respect to composition-deed, any instrument executed by debtor except an agreement, 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.	Rs. 200.
22.	CONVEYANCE (not being a transfer charged or exempted under Article 64)— On the true market value of the property, which is the subject matter of Conveyance— (a) if relating to movable property; (b) if relating to immovable property— (i) purchased by a female; (ii) purchased jointly by female and male; (iii) in any other case; (c) if relating to both movable and immovable property;	2% of the market value of the property. 3% of the market value of the property. 4% of the market value of the property. 5% of the market value of the property. The same duty as is payable under clauses (a) and (b).

(1)	(2)	(3)
	(d) so far as it relates to the scheme, for reconstruction of the company or companies involving merger or the amalgamation of any two or more companies by an order of the National Company Law Tribunal under section 232 of the Companies Act, 2013 (18 of 2013) or for amalgamation or dissolution of Banking Companies by an order of the Reserve Bank of India under section 44A of the Banking Regulation Act, 1949 (10 of 1949).	2% 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 an amount equal to 2% of the true market value: Provided further that, the amount of duty chargeable under this clause shall not exceed— (i) an amount equal to 2% of the true market value of the immovable property located within the Union territory of Lakshadweep the transferor company; or (ii) an amount equal to 2% 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, whichever is higher: Provided also that, in case of reconstruction or demerger the duty chargeable shall not exceed—

(1)	(2)	(3)
		(i) an amount equal to 2% of the true market value of the immovable property located within the Union territory of Lakshadweep transferred by the Demerging Company to the Resulting Company; or
		(ii) an amount equal to 0.6 % of the aggregate of the market value of the shares issued or allotted to the Resulting Company and the amount of consideration paid for such demerger, whichever is higher.

Exemption.

Assignment of copyright under the Copyright Act, 1957 (14 of 1957).

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:

Provided 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:

Provided further that, where proper stamp duty is paid on a registered agreement to sell an immovable property, treating it as a deemed conveyance and subsequently a conveyance deed is executed without any modification then such a conveyance shall be treated as other instrument under section 4 and the duty of one hundred rupees shall be charged.

(1)	(2)	(3)
	<i>Explanation II.—</i>	
	(i) For the purposes of clause (d), the market value of shares—	
	(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 National Company Law Tribunal or, the order of the Reserve Bank of India;	
	(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 share issued or allotted with reference to the market value of the shares of the transferor company;	
	(c) where the transferee company and transferor company, whose shares are not listed or listed but not quoted for trading on stock exchange means the face value of the share issued or allotted with reference to the face value of share of the transferee company.	
23.	COPY OR EXTRACT. —With respect to copy or extract, certified to be a true copy or extract by or by order of any public officer under section 75 of the Bharatiya Sakshya Adhiniyam, 2023 (47 of 2023), and not chargeable under the law for the time being in force relating to court-fees.	Rs. 10.
	<i>Exemptions.</i>	
	(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, naming, dedications, marriages, divorces, deaths or burials;	
	(c) copy of any instrument the original of which is not chargeable to duty.	
24.	COUNTERPART OR DUPLICATE. —With respect to 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 Rs. 100.

(1)	(2)	(3)
25.	CUSTOMS BOND OR EXCISE BOND.— With respect to customs bond or excise bond, any bond given pursuant to the provisions of any law for the time being in force or to the directions of any officer of Custom 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.	Rs. 200.
26.	DEBENTURE	As per Schedule I of the Indian Stamp Act, 1899 (2 of 1899).
27.	DELIVERY ORDER IN RESPECT OF GOODS.— With respect to delivery order in respect of goods, any instrument entitling any person therein named, or his assignees 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 on transfer of the property therein, when such goods exceed in value of Rs. 200.	Rupee one for every one thousand Rupees or part thereof on the value of such goods.
	DEPOSIT OF TITLE-DEED.— refer Agreement relating to deposit of the Title Deeds, Pawn or Pledge or hyphothecation under No. 6.	
	DISSOLUTION OF PARTNERSHIP.— refer Partnership under No. 45.	
28.	DIVORCE.— With respect to divorce, any instrument by which any person effects the dissolution of his marriage.	Rs. 100.
29.	EXCHANGE OF PROPERTY.— <i>Explanation.</i> —For the purposes of this Article, notwithstanding anything contained hereinabove, the highest duty on either of the property exchanged shall be chargeable.	The same duty as is leviable on a conveyance under clause (a), (b) or (c), as the case may be, of Article 22, on the market value of the property of the greatest value.
30.	FURTHER CHARGE.— With respect to further charge, any instrument imposing a further charge on mortgaged property— (a) when the original mortgage is one of the descriptions referred to in clause (a) of Article 39 (that is, with possession);	The same duty as is leviable on a conveyance under clause (a), (b) or (c), as the case may be, of Article 22, for the amount of the further charge secured by such instrument.

(1)	(2)	(3)
	(b) when such mortgage is one of the descriptions referred to in clause (b) of Article 39 (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) or (c), as the case may be, of Article 22, 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. 0.5% of the amount of further charge secured by such instrument subject to minimum of Rs. 100 and the maximum of Rs. 10,00,000.
31.	GIFT.—Instrument of not being a Settlement under No. 58 or Will or Transfer under No. 62.	The same duty as is leviable on a conveyance under clause (a), (b) or (c) as the case may be, of Article 22, on the market value of the property which is the subject matter of the gift: Provided that, if the property is gifted to a family member being the husband, wife, brother or sister of the donor or any lineal ascendant or descendant of the donor, then the amount of duty chargeable shall be at the rate of 3% on the market value of the property which is the subject matter of the gift:

(1)	(2)	(3)
		Provided further that, if residential and agricultural property is gifted to husband, wife, son, daughter, grandson, granddaughter, wife of deceased son, the amount of duty chargeable shall be Rs. 200.
	HIRING AGREEMENT or agreement for service.	refer Agreement under No. 5.
32.	INDEMNITY BOND	The same duty as a Security Bond under No. 57 for the same amount.
	INSPECTORSHIP DEED	refer Composition Deed under No. 21.
	INSURANCE	refer Policy of Insurance under No. 46.
33.	LEASE. —With respect to lease, including under-lease or sub-lease and any agreement to-let or sub-let or any renewal of lease— Where such lease purports to be—	
	(i) for a period not exceeding 5 years;	The same duty as is leviable on a conveyance under clause (a), (b) or (c), as the case may be, of Article 22, on 10% of the market value of the property.
	(ii) for a period exceeding 5 years but not exceeding 10 years, with a renewal clause contingent or otherwise;	The same duty as is leviable on a conveyance under clause (a), (b) or (c), as the case may be, of Article 22, on 25% of the market value of the property.
	(iii) for a period exceeding 10 years but not exceeding 29 years with a renewal clause contingent or otherwise;	The same duty as is leviable on a conveyance under clause (a), (b) or (c), as the case may be, of Article 22, on 50% of the market value of the property.

(1)	(2)	(3)
	(iv) for a period exceeding 29 years or in perpetuity, or does not purport for any definite period, or for lease for a period exceeding 29 years, with a renewal clause contingent or otherwise.	The same duty as is leviable on a conveyance under clause (a), (b) or (c), as the case may be, of Article 22, on 90% of the market value of the property.
	<i>Explanation I.</i> —Any consideration in the form of premium or money advanced or to be advanced or security deposit by whatever name called shall, for the purpose of market value, be treated as consideration passed on.	
	<i>Explanation II.</i> —The renewal period, if specifically mentioned, shall be treated as part of the present lease.	
34.	LEASE AND LICENCE AGREEMENT. — With respect to lease and licence agreement—	
	(a) where the lease and licence agreement purports to be for a term not exceeding sixty months with or without renewal clause;	0.25% of the total sum of,—
		(i) the licence fees or rent payable under the agreement;
		(ii) the amount of non-refundable deposit or money advanced or to be advanced or premium, by whatever name called;
		(iii) the interest calculated at the rate of 10% per annum on the refundable security deposit or money advanced or to be advanced, by whatever name called.
	(b) where such lease and licence agreement purports to be for a period exceeding sixty months with or without renewal clause.	The same duty as is leviable on lease under clause (ii), (iii) or (iv), as the case may be, of Article 33.

(1)	(2)	(3)
35.	LETTER OF ALLOTMENT. —With respect to letter of allotment in any company or proposed company, or in respect of any loan to be raised by any company or proposed company. refer Certificate or other Document under No. 19.	Re. 1.
36.	LETTER OF CREDIT. —With respect to letter of credit, any instrument by which one person authorises another to give credit to the person in whose favour it is drawn. LETTER OF GUARANTEE	As per Schedule I of the Indian Stamp Act, 1899 (2 of 1899). refer Agreement under No. 5.
37.	LETTER OF LICENCE. —With respect to letter of licence, any agreement between a debtor and his creditors, that the letter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.	Rs. 100.
38.	MEMORANDUM OF ASSOCIATION OF A COMPANY. —With respect to Memorandum of Association of a company,— (a) if accompanied by articles of association under section 10 of the Companies Act, 2013 (18 of 2013); (b) if not so accompanied.	Rs. 500. 0.1% according to the share capital of the company, subject to minimum of Rs. 1,000 and maximum of Rs. 50,00,000.
	<i>Exemption.</i>	
	Memorandum of any association not formed for profit and registered under section 8 of the Companies Act, 2013 (18 of 2013).	
39.	MORTGAGE-DEED. —With respect to mortgage-deed, not being an agreement relating to Deposit of Title Deeds, Pawn or Pledge or Hypothecation under Article 6, Bottomry Bond under Article 16, Mortgage of a Crop under Article 40, Respondentia Bond under Article 56 or Security Bond of Mortgage-Deed under Article 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;	The same duty as is leviable on a conveyance under clause (a), (b) or (c), as the case may be, of Article 22, for the amount secured by such deed.

(1)	(2)	(3)
	(b) when possession is not given or agreed to be given as aforesaid.	0.3% of the amount secured by such deed, subject to minimum of Rs. 1,000 and maximum of Rs. 20,00,000.
	<i>Explanation I.</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. <i>Explanation II.</i>—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 without execution of a mortgage-deed, then such an agreement to mortgage shall, notwithstanding anything contained in clause (6) 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;	
	(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.	Rs. 500.
	<i>Explanation.</i>—For the purpose of this clause, “the principal or primary security” shall mean, the security created under clause (a) or (b). <i>Exemptions.</i> (1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883 (19 of 1883), or the Agriculturists’ Loans Act, 1884 (12 of 1884) or by their sureties as security for the repayments of such advances. (2) Letter of hypothecation accompanying a bill of exchange.	
40.	MORTGAGE OF A CROP.—With respect to mortgage of a crop including any instruments 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—	
	(a) when the loan is repayable not more than three months from the date of the instrument—	Re 1.
	(i) for every sum secured not exceeding Rs. 200;	
	(ii) for every Rs. 200 or part thereof secured in excess of Rs. 200;	Re 1.

(1)	(2)	(3)
	(b) when the loan is repayable more than three months, but more than eighteen months, from the date of the instrument—	
	(i) for every sum secured not exceeding Rs. 100;	Re 1.
	(ii) for every Rs. 100 or part thereof secured in excess of Rs. 100.	Re 1.
41.	NOTARY ACT. —With respect to Notary Act, any instrument, endorsement, note, attestation, certificate of entry not being a Protest under 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.	Rs. 20.
	Protest of Bill or Note under No. 49.	
42.	NOTE OF MEMORANDUM. —With respect to Note of Memorandum sent by a Broker Agent to his Principal intimating the purchase or sale on account of such Principal—	
	(a) of any goods, exceeding in value of Rs. 20;	Re 1.
	(b) of any stock or marketable security exceeding in value of Rs. 20.	Subject to a maximum of Rs. 50, Re 1 for every Rs. 10,000 or part thereof of the value of the stock or security.
43.	NOTE OF PROTEST BY THE MASTER OF A SHIP. — refer Protest by the Master of a Ship under No. 50.	Rs. 50.
	ORDER FOR THE PAYMENT OF MONEY	refer Bill of Exchange under No. 13.
44.	PARTITION. —With respect to partition, the “Instrument of partition” as defined under clause (15) of section 2 of the Indian Stamp Act, 1899 (2 of 1899).	The same duty as Bond (No. 15) of the amount or the market value of the separated share or shares of the property.

(1)	(2)	(3)
		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 of 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 Rs. 5; (b) where the instrument relates to the partition of agricultural land, the rate of duty applicable shall be Rs. 100; (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

(1)	(2)	(3)
		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 Rs. 10.
45.	PARTNERSHIP.—	
	(1) instrument of any partnership inclusive of, Limited Liability Partnership and joint venture to run a business, earn profits and to share profits, whether in cash or in kind—	
	(a) where there is no share of contribution in partnership, or where such share contribution brought in by way of cash does not exceed Rs. 50,000;	Rs. 500.
	(b) where such share contribution brought in by way of cash is in excess of Rs. 50,000;	1% of the amount of share contribution subject to maximum of Rs. 15,000.
	(c) where such share contribution is brought in by way of property, excluding cash;	The same duty as is leviable on a conveyance under clause (a), (b) or (c), as the case may be, of Article 22, on the market value of such property.
	(2) dissolution of partnership or retirement of partner inclusive of, Limited Liability Partnership and joint venture to run a business, earn profits and to share profits, whether in cash or in kind—	
	(a) where on 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;	The same duty as is leviable on a conveyance under clause (a), (b) or (c), as the case may be, of Article 22, on the market value of such property, subject to a minimum of Rs. 100.

(1)	(2)	(3)
	(b) in any other case.	Rs. 500.
46.	POLICY OF INSURANCE	As per Schedule I of the Indian Stamp Act, 1899 (2 of 1899).
47.	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;	Rs. 200.
	(b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882 (15 of 1882);	Rs. 200.
	(c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a);	Rs. 200.
	(d) when authorising one person to act in more than one transaction or generally;	Rs. 200.
	(e) when authorising more than one person to act in single transaction or more than one transaction jointly or severally or generally;	Rs. 200.
	(f)(i) when given for consideration and authorising to sell an immovable property;	The same duty as is leviable on a conveyance under clause (a), (b) or (c), as the case may be, of Article 22, on the market value of the property.
	(ii) when authorising to sell or transfer immovable property without consideration or without showing any consideration, as the case may be—	
	(a) if given to the father, mother, brother, sister, wife, husband, daughter, son, grandson, granddaughter or father, mother, brother or sister of the spouse; and	Rs. 200.
	(b) in any other case;	The same duty as is leviable on a conveyance under clause (b) or (c), as the case may be, of Article 22, on the market value of the property.

(1)	(2)	(3)
	(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;	The same duty as is leviable on a conveyance under clause (b) or (c), as the case may be, of Article 22, on the market value of the property: Provided that, when proper stamp duty is paid under clause (d) 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 Rs. 100.
	(h) in any other case.	Rs. 200.
	<i>Explanation I.</i>—For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.	
	<i>Explanation II.</i>—The term “registration” includes every operation incidental to registration under the Registration Act, 1908 (16 of 1908).	
	<i>Explanation III.</i>—Where under clause (f), duty has been paid on the power of attorney, and the 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.	
48.	PROMISSORY NOTE	As per Schedule I of the Indian Stamp Act, 1899 (2 of 1899).
49.	PROTEST OF BILL OR NOTE. —With respect to protest of Bill or Note, any declaration in writing made by a Notary Public bill or other person lawfully acting as such, attesting the dishonour of a Bill of Exchange or Promissory Note.	Rs. 50.

(1)	(2)	(3)
50.	PROTEST BY THE MASTER OF SHIP. —With respect to protest by the Master of Ship, 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 consignors 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.	Rs. 50.
51.	PROXY	As per Schedule I of the Indian Stamp Act, 1899 (2 of 1899).
52.	RECEIPTS	As per Schedule I of the Indian Stamp Act, 1899 (2 of 1899).
53.	RECONVEYANCE OF MORTGAGE PROPERTY	Rs. 200.
54.	RECORD OF TRANSACTION (Electronics or otherwise) effected by a trading member through a stock exchange—	
	(a) if relating to sale or purchase of Government securities;	0.005% of the value of security.
	(b) if relating to purchase or sale of securities, other than those falling under item (a)—	
	(i) in case of delivery;	0.005% of the value of security.
	(ii) in case of non-delivery;	0.005% of the value of security.
	(c) if relating to futures and options trading;	0.005% of the futures and options trading.
	(d) if relating to forward contracts of commodities traded through an association or otherwise.	0.005% of the value of the forward contract.
	<i>Explanation</i> 1.—For the purpose of clause (b), “securities” means the securities as defined in clause (h) of section 2 of the Securities Contract (Regulation) Act, 1956 (42 of 1956).	
55.	RELEASE. —With respect to release, any instrument (not being an instrument as is provided by section 23A) whereby a person renounces a claim upon other person or against any specified property—	

(1)	(2)	(3)
	(a) if the release deed of an ancestral property or part thereof is executed by or in favour of brother or sister (children of renouncer's parents) or son or daughter or son of pre-deceased son or daughter of pre-deceased son or father or mother or spouse of the renouncer or the legal heirs of the above relations;	Rs. 200.
	(b) in any other case.	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be, of Article 22, on the market value of the share, interest, part or claim renounced.
56.	RESPONDENTIA BOND. —With respect to Respondentia Bond, 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.	0.5% of the amount of the loan secured, subject to a minimum of Rs. 100.
	REVOCATION OF ANY TRUST OR SETTLEMENT refer Settlement under Article 58, Trust under Article 64.	
57.	SECURITY BOND OR MORTGAGE DEED. —With respect to 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 Court Fees Act, 1870 (7 of 1870).	0.3% for the amount secured by such deed subject to the maximum of Rs. 20,00,000: Provided that where on an instrument executed by a person for whom a person stands surety and executes security bond or a mortgage deed, duty has been paid under Article 40, then the duty payable shall be Rs. 100.

Exemptions.

Bond or other instrument, when executed,—

(a) by 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;

(b) by person taking advances under the Land Improvement Loans Act, 1882 (19 of 1883), or the Agriculturists' Loans Act, 1884 (12 of 1884), or by their sureties as security for the repayment of such advances;

(1)	(2)	(3)
	(c) by officers of the Government or their sureties to secure the due execution of an office or due accounting for money or other property received by virtue thereof.	
58.	SETTLEMENT.—	
	A. Instrument of—	
	including a deed of dower—	
	(i) where the settlement is made for a religious or charitable purpose;	The same duty levied as Bond (No. 15) 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) or (c), as the case may be, of Article 22, 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 Rs. 10:
		Provided further that where an instrument of settlement contains any provision for the revocation of the settlement, the amount or the value

(1)	(2)	(3)
		of the property settled shall, for the purposes of duty, be determined, as if no such provisions were contained in the instrument.

Exemption.

Deed of 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; Rs. 500.

(ii) in respect of settlement described in sub-clause (ii) of clause A. Rs. 500.

59. **SHARE WARRANTS** to bearer issued under the Companies Act, 2013 (18 of 2013). The same duty as Bond (No. 15) for the same amount.

Exemptions.

Share warrant when issued by a Company in pursuance of the provisions of the Companies Act, 2013 (18 of 2013), to have effect only upon payment, as composition for that duty, to the Collector of Stamp Revenue of—

(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 an addition to its subscribed capital, one-and-a-half per centum of the additional capital so issued.

SCRIP. Certificate under No. 18.

60. **SHIPPING ORDER** for or relating to the conveyance of goods on board of any vessel. Rs. 10.

61. **SURRENDER OF LEASE** including an agreement for surrender of lease—

(a) without any consideration; Rs. 200.

(1)	(2)	(3)
	(b) with consideration.	The same duty as is leviable under clause (a), (b) or (c) of Article 22 on the amount of consideration.
	<i>Explanation.</i>—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.	
62.	TRANSFER (whether with or without consideration).—	
	(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 (2 of 1899).	As per Schedule I of the Indian Stamp Act, 1899 (2 of 1899).
	<i>Explanation.</i>—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;	As per Schedule I of the Indian Stamp Act, 1899 (2 of 1899).
	(c) of any property under section 22 of the Administrators-General Act, 1963 (45 of 1963);	As per Schedule I of the Indian Stamp Act, 1899 (2 of 1899).
	(d) of any trust property without consideration from one trustee to another trustee, or from a trustee to a beneficiary.	As per Schedule I of the Indian Stamp Act, 1899 (2 of 1899).
	<i>Exemptions.</i>	
	Transfers by endorsement—	
	(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 Government.	

(1)	(2)	(3)
63.	TRANSFER OF LEASE by way of assignment and not by way of underlease or by way of decree or final order passed by any Civil Court or any Revenue Officer.	The same duty as is leviable on lease under clause (i), (ii), (iii) or (iv), as the case may be, of Article 33, for the remaining period of Lease.
64.	TRUST.— A. Declaration 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; (ii) in any other case; (b) where there is no disposition of property— (i) where the trust is made for religious or charitable purpose; (ii) in any other case; B. Revocation of, or concerning, any property when made by any instrument, other than a Will; refer Settlement under Article 58.	Rs. 1000. The same duty as is leviable on a conveyance under clause (a), (b) or (c), as the case may be, of Article 22, for a sum equal to the amount settled or the market value of the property settled. Rs. 500. Rs. 500. Rs. 500.
65.	WARRANT FOR GOODS. —With respect to warrant for goods, 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.	Rs. 10.

(1)	(2)	(3)
66.	WORKS CONTRACT. —With respect to works contract, a contract for works and labour or services involving transfer of property in goods (whether as goods or in some other form) in its execution and includes a sub-contract—	
	(a) where the amount or value set forth in such contract does not exceed Rs. 10,00,000;	Rs. 500.
	(b) where it exceeds Rs. 10,00,000.	Rs. 500 plus 0.1 % of the amount above Rs. 10,00,000 subject to maximum of Rs. 25,00,000.

DROUPADI MURMU,
President.

DR. RAJIV MANI,
Secretary to the Govt. of India.