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EXTRAORDINARY

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(PAUSA 22, 1947 SAKA)

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Part - IV

**Correction Slips, Republications and
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Nil

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF COOPERATION

NOTIFICATION

The 12th January, 2026

No.S.O.2/P.A.25/1961/S.38/2026.- Whereas the Government of Punjab, Department of Cooperation, has issued Notification No.S.O.312/P.A.25/1961/S.38/2025, dated the 20th November, 2025, granting exemption from payment of stamp duty on instruments of allotment executed by co-operative housing societies in favour of their original allottees;

Whereas the aforesaid notification was further clarified by the Government of Punjab, Department of Cooperation Notification No. S.O.314/P.A.25/1961/S.38/2025, dated the 28th November, 2025, inter alia, explaining that such exemption is founded on the consideration already forming part of the Society's initial conveyance or registration of land;

Whereas under the registered bye-laws of co-operative housing societies and the directions issued from time to time under rule 45 of the Punjab Co-operative Societies Rules, 1963, a distinction is maintained between an original allotment made directly by the society in a particular or single society and a subsequent acquisition by way of transfer or purchase, and such distinction has a bearing on the nature of instruments presented for registration; and

Whereas certain doubts have arisen during implementation regarding the applicability of stamp duty exemption in cases where more than one instrument is presented for registration in favour of the same member or his or her dependent family unit in a single co-operative housing society;

Now, therefore, in continuation of the aforesaid notifications and in exercise of the powers conferred under section 38 of the Punjab Co-operative Societies Act, 1961 (Punjab Act No. 25 of 1961), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to issue the following clarification, which is declaratory in nature and shall be deemed to have been applicable from the date of issuance of the aforesaid notifications, namely:—

Clarification regarding scope of exemption. – (1) For the removal of doubts, it is hereby clarified that the exemption from payment of stamp duty under the Government of Punjab, Department of Cooperation, Notification No. S.O. 312/P.A.25/1961/S.38/2025, dated the 20.11.2025, read with Notification No. S.O. 314/P.A.25/1961/S.38/2025, dated the 28.11.2025, is applicable only to one instrument of original allotment executed by a co-operative housing society in favour of a member in a particular or single society, whether such instrument is

executed in the name of the member himself or herself or in the name of spouse or dependent children.

(2) Any instrument executed or presented for registration in respect of any plot or dwelling unit other than the original allotment referred to in paragraph (1) above shall not qualify for exemption under the said notifications and in all such cases, stamp duty and registration charges shall be leviable and payable in accordance with law.

(3) Where exemption from stamp duty or registration charges has been wrongly availed or allowed contrary to this clarification, the stamp duty and registration charges, so exempted, shall be recoverable at the rates applicable at the time of execution or registration of the instrument, in accordance with the law then in force.

Sd/-
SUMER SINGH GURJAR, IAS,
Financial Commissioner to Government of Punjab,
Department of Cooperation.

PART III

GOVERNMENT OF PUNJAB
DEPARTMENT OF COOPERATION
NOTIFICATION
The 12th January, 2026

No.S.O. 3/P.A.25/1961/S.38/2026.- Whereas the Government of Punjab, Department of Cooperation, has issued Notification No. S.O.312/P.A.25/1961/S.38/2025, dated the 20th November, 2025, granting exemption from payment of stamp duty on instruments of allotment executed by co-operative housing societies in favour of their original allottees;

Whereas the aforesaid notification was further clarified by the Government of Punjab, Department of Cooperation, Notification No. S.O.314/P.A.25/1961/S.38/2025, dated the 28th November, 2025; and

Whereas, with a view to facilitating registration of pending cases involving persons other than original allottees, promoting voluntary compliance and ensuring sustained revenue flow to the State, it is considered expedient to allow concessional rates of stamp duty for a limited period, without affecting the exemption already granted to the original allottees;

Now, therefore, in partial modification of the aforesaid notifications and in exercise of the powers conferred by section 38 of the Punjab Co-operative Societies Act, 1961 (Punjab Act No. 25 of 1961), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to notify, as follows, namely:-

1. Concessional stamp duty for non-original allottees (prospective).- With effect from the date of publication of this notification, in the Official Gazette, in respect of instruments executed or presented for registration in favour of persons other than original allottees of co-operative housing societies, stamp duty shall be payable at the following concessional rates, calculated on the consideration mentioned in the instrument or the prevailing Collector rate, whichever is higher, namely:—

- (a) One per cent (1%), if registered on or before 31st January, 2026;
- (b) Two per cent (2%), if registered on or before 28th February, 2026; and
- (c) Three per cent (3%), if registered on or before 31st March, 2026.

After expiry of the above concessional period, stamp duty shall be leviable at the normal rates applicable under law.

2. Registration charges for non-original allottees (prospective).- Apart from stamp duty as indicated above, the exemption shall also extend to such other charges i.e. Social Infrastructure Cess, Punjab Infrastructure Development Board (PIDB) charges and Special Infrastructure Development Fee other than registration fees, as applicable to original allottees if registered on or before 31st March, 2026.

3. Saving of past registrations.- Nothing in this notification shall affect the levy, collection or payment of stamp duty or registration charges in respect of any instrument registered prior to the date of publication of this notification in the Official Gazette which shall continue to be governed by the rates and provisions applicable at the relevant time.

Sd/-
SUMER SINGH GURJAR, IAS,
Financial Commissioner to Government of Punjab,
Department of Cooperation.