

SCHEDULE 1
STAMP-DUTY ON INSTRUMENTS
(See section 3)

Description of Instrument	Proper Stamp-duty
<p>1. ACKNOWLEDGMENT of a debt exceeding twenty rupees 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 acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.</p>	One anna
<p>2. ADMINISTRATION-BOND, including a bond given under section 256 of the Indian Succession Act, 1865 (X of 1865), section 6 of the Government Savings Banks Act, 1873 (V of 1873), section 78 of the Probate and Administration Act, 1881 (V of 1881), or section 9 or section 10 of the Succession Certificate Act, 1889 (VII of 1889) —</p>	
<p>(a) where the amount does not exceed Rs. 1,000</p>	The same duty as a Bond (No. 15) for such amount.
<p>(b) in any other case</p>	Five rupees.
<p>3. ADOPTION-DEED, that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer an authority to adopt.</p>	Ten rupees.
<p>ADVOCATE. See ENTRY AS AN ADVOCATE (No. 30).</p>	
<p>4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.</p>	One rupee.
<p><i>Exemptions</i></p>	
<p>Affidavit or declaration in writing when made—</p>	
<p>¹[(a) as a condition of enrolment under the ²Indian Army Act, 1911 (8 of 1911), ³[or the ⁴Indian Air force Act, 1932 (14 of 1932)];]</p>	
<p>(b) for the immediate purpose of being filed or used in any court or before the officer of any court; or</p>	
<p>(c) for the sole purpose of enabling any person to receive any pension or charitable allowance.</p>	

1. Subs. by Act 18 of 1928, s. 2 and the First Sch., for cl. (a).
2. See now the Army Act, 1950 (46 of 1950).
3. Ins. by Act 14 of 1932, s. 130 and the Sch.
4. See now the Air Force Act, 1950 (45 of 1950).

Description of Instrument	Proper Stamp-duty
¹ [5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—	Two annas.
(a) if relating to the sale of a bill of exchange;	Subject to a maximum of ten rupees, one anna
(b) if relating to the sale of a Government security or share in an incorporated company or other body corporate;	for every Rs. 10,000 or part thereof of the value of the security or share.
(c) if not otherwise provided for	Eight annas.
<i>Exemptions</i>	
Agreement or memorandum of agreement—	
(a) for or relating to the sale of goods or merchandise exclusively, not being a NOTE OR MEMORANDUM chargeable under No. 43;	
(b) made in the form of tenders to the Central Government for or relating to any loan; ² * * * *	
AGREEMENT TO LEASE. <i>See</i> LEASE (No. 35).	
³ [6. AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to —	
(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security); or	
(2) the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—	
(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement;	The same duty as a Bill of Exchange [No. 13 (b)] for the amount secured.
(b) if such loan or debt is repayable not more than three months from the date of such instruments.	Half the duty payable on a Bill of Exchange [No. 13 (b)] for the amount secured.
<i>Exemption</i>	
Instrument of pawn or pledge of goods if unattested.]	
7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, movable or immovable, where made by any writing not being a will.	Fifteen rupees

1. Subs. by Act 6 of 1910, s.3, for article 5.

2. Clause (c) omitted by the A.O. 1950.

3. Subs. by Act 15 of 1904, s. 8, for Art. 6.

Description of Instrument	Proper Stamp-duty
8. APPRAISEMENT OR VALUATION made other wise than under an order of the Court in the course of a suit—	
(a) where the amount does not exceed Rs. 1,000;	The same duty as a Bond (No. 15) for such amount.
(b) in an other case.....	Five rupees.
<i>Exemptions</i>	
(a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.	
(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.	
9. APPRENTICESHIP-DEED , including every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment, not being ARTICLES OF CLERKSHIP, (No. 11).	Five rupees.
<i>Exemption</i>	
Instruments of apprenticeship executed by a Magistrate under the ¹ Apprentices Act, 1850 (XIX of 1850), or by which a person is apprenticed by or at the charge of any public charity.	
10. ARTICLES OF ASSOCIATION OF A COMPANY.	Twenty-five rupees.
<i>Exemption</i>	
Articles of any Association not formed for profit and registered under section 26 of the ² Indian Companies Act, 1882 (VI of 1882).	
<i>See also</i> MEMORANDUM OF ASSOCIATION OF A COMPANY (No. 39).	
11. ARTICLES OF CLERKSHIP or contract where by any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court.	Two hundred and fifty rupees.
ASSIGNMENT. <i>See</i> CONVEYANCE (No. 23; TRANSFER (No. 62), and TRANSFER OF LEASE (No. 63), as the case may be.	
ATTORNEY. <i>See</i> ENTRY AS AN ATTORNEY (No. 30) and POWER OF ATTORNEY (No. 48).	
AUTHORITY TO ADOPT. <i>See</i> ADOPTION-DEED (No. 3).	

1. *See* now the Apprentices Act, 1961 (52 of 1961).
2. *See* now the Companies Act, 1956 (1 of 1956).

Description of Instrument	Proper Stamp-duty
<p>12. AWARD, that is to say, 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—</p>	
<p>(a) where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000;</p>	<p>The same duty as a Bond (No. 15) for such amount.</p>
<p>(b) in any other case.....</p>	<p>Five rupees</p>
<p><i>Exemption</i></p>	
<p>Award under the ¹Bombay District Municipal Act, 1873 (Bom. Act VI of 1873), section 81, or the Bombay Hereditary Offices Act, 1874 (Bom. Act (III) of 1874), section 18.</p>	
<p>²[13. BILL OF EXCHANGE as defined by s. 2(2), not being a Bond, bank-note or currency-note—</p>	
<p>(b) where payable otherwise than on demand—</p>	
<p>(i) where payable not more than three months after date or sight—</p>	
<p>if the amount of the bill or note does not exceed Rs. 500;</p>	<p>Thirty paise.</p>
<p>if it exceeds Rs. 500 but does not exceed Rs. 1,000;</p>	<p>Sixty paise.</p>
<p>and for every additional Rs. 1,000 or part thereof in excess of Rs. 1,000;</p>	<p>Sixty paise.</p>
<p>(ii) where payable more than three months but not more than six months after date or sight—</p>	
<p>if the amount of the bill or note does not exceed Rs. 500;</p>	<p>Sixty paise.</p>
<p>if it exceeds Rs. 500 but does not exceed Rs. 1,000;</p>	<p>One rupee twenty paise.</p>
<p>and for every additional Rs. 1,000 or part thereof in excess of Rs. 1,000;</p>	<p>One rupee twenty paise.</p>
<p>(iii) where payable more than six months but not more than nine months after date or sight—</p>	
<p>if the amount of the bill or note does not exceed Rs. 500;</p>	<p>Ninety paise.</p>

1. See now the Bombay District Municipal Act, 1901 (Bom. Act 3 of 1901).
2. Subs. by notification No. S.O. 130(E), dated 28-1-2004, for articles 13 and 14.

Description of Instrument	Proper Stamp duty
if it exceeds Rs. 500 but does not exceed Rs. 1,000;	One rupee eighty paise.
and for every additional Rs. 1,000 or part thereof in excess of Rs. 1,000;	One rupee eighty paise.
(iv) where payable more than nine months but not more than one year after date or sight—	
if the amount of the bill or note does not exceed Rs. 500;	One rupee twenty five paise.
if it exceeds Rs. 500 but does not exceed Rs. 1,000;	Two rupees fifty paise.
and for every additional Rs. 1,000 or part thereof in excess of Rs. 1,000;	Two rupees fifty paise.
(c) where payable at more than one year after date or sight—	
if the amount of the bill or note does not exceed Rs. 500;	Two rupees fifty paise.
if it exceeds Rs. 500 but does not exceed Rs. 1,000;	Five rupees.
and for every additional Rs. 1,000 or part thereof in excess of Rs. 1,000;	Five rupees.
14. BILL OF LADING (including a through bill of lading).	One rupee. <i>N.B.</i> —If a bill of lading is drawn in parts, the proper stamp therefore must be borne by each one of the set.]
<i>Exemptions</i>	
(a) Bill of lading when the goods therein described are received at a place within the limits of any port as defined under the Indian Ports Act, 1889 (10 of 1889), and are to be delivered at another place within the limits of the same port.	
(b) Bill of lading when executed out of India and relating to property to be delivered in India.	
15. BOND [as defined by section 2 (5)] not being a DEBENTURE (No. 27) and not being otherwise provided for by this Act, or by the Court-fees Act, 1870 (7 of 1870)—	
where the amount or value secured does not exceed Rs. 10;	Two annas.
where it exceeds Rs. 10 and does not exceed Rs. 50;	Four annas.

Description of Instrument	Proper Stamp duty
where it exceeds Rs. 50 and does not exceed Rs. 100	Eight annas.
where it exceeds Rs. 100 and does not exceed Rs. 200	One rupee.
where it exceeds Rs. 200 and does not exceed Rs. 300	One rupee eight annas.
where it exceeds Rs. 300 and does not exceed Rs. 400	Two rupees.
where it exceeds Rs. 400 and does not exceed Rs. 500	Two rupees eight annas.
where it exceeds Rs. 500 and does not exceed Rs. 600	Three rupees.
where it exceeds Rs. 600 and does not exceed Rs. 700	Three rupees eight annas.
where it exceeds Rs. 700 and does not exceed Rs. 800	Four rupees.
where it exceeds Rs. 800 and does not exceed Rs. 900	Four rupees eight annas.
where it exceeds Rs. 900 and does not exceed Rs. 1,100	Five rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000	Two rupees eight annas.
See ADMINISTRATION BOND (No. 2) BOTTOMRY BOND (No. 16), CUSTOMS BOND (No. 26), INDEMNITY BOND (No. 34), RESPONDENTIA BOND (No. 56), SECURITY BOND (No. 57).	
<i>Exemptions</i>	
Bond, when executed by—	
(a) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876 (Ben. Act III of 1876), section 99, for the due performance of their duties under that Act;	
(b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.	
16. BOTTOMRY BOND , that is to say, any instrument where by the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.	The same duty as a Bond (No. 15) for the same amount.
17. CANCELLATION —Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.	Five rupees.
See also Release (No. 55), Revocation of Settlement (No. 58-B), Surrender of Lease (No. 61), Revocation of Trust (No. 64-B).	
18. 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—	
(a) where the purchase-money does not exceed Rs. 10;	Two annas.
(b) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25;	Four annas.
(c) in any other case	The same duty as a conveyance (No. 23) for a consideration equal to the amount of the purchase-money only.

Description of Instrument				Proper Stamp-duty
19. CERTIFICATE OR OTHER DOCUMENT evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body. <i>See also</i> LETTER OF ALLOTMENT OF SHARES (No. 36).				¹ [Two anna].
20. CHARTER-PARTY , that is to say, any instrument (except agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not.				One rupee.
² *	*	*	*	*
22. COMPOSITION-DEED , that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of licence, for the benefit of his creditors.				Ten rupees.
23. CONVEYANCE [as defined by section 2 (10)] not being a Transfer charged or exempted under No. 62—				
where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50:				Eight annas.
where it exceeds Rs. 50 but does not exceed Rs. 100.				One rupees.
Ditto	100	ditto	200	Two rupees.
Ditto	200	ditto	300	Three rupees.
Ditto	300	ditto	400	Four rupees.
Ditto	400	ditto	500	Five rupees.
Ditto	500	ditto	600	Six rupees.
Ditto	600	ditto	700	Seven rupees.
Ditto	700	ditto	800	Eight rupees.
Ditto	800	ditto	900	Nine rupees.
Ditto	900	ditto	1,000	Ten rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000				Five rupees.
<i>Exemption</i>				
³ [(a) Assignment of copyright by entry made under the ⁴ Indian Copyright Act, 1847 (20 of 1847) section 5.]				
⁵ [(b) for the purpose of this article, the portion of duty paid in respect of a document falling under article No. 23A shall be excluded while computing the duty payable in respect of a corresponding document relating to the completion of the transaction in any Union territory under this article.]				
CO-PARTNERSHIP-DEED. <i>See</i> Partnership (No. 46.)				
⁵ [23A. CONVEYANCE IN THE NATURE OF PART PERFORMANCE—Contracts for the transfer of immovable property in the nature of part performance in any Union territory under section 53A of the Transfer of Property Act, 1882 (4 of 1882).				Ninety per cent. of the duty as a Conveyance (No. 23)]

1. Subs. by Act 43 of 1923 s. 2, for "One anna".

2. Art. 21 omitted by Act 5 of 1927 s. 5.

3. Certain words and figure numbered as clause (a) thereof by Act 48 of 2001, s. 11 (w.e.f. 24-9-2001).

4. *See*. now the Copyright Act, 1957 (14 of 1957.)

5. Ins. by Act 48 of 2001, s. 11 (w.e.f. 24-9-2001).

Description of Instrument	Proper Stamp-duty
24. COPY OR EXTRACT certified to be a true copy or extract, by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees—	
(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee;	Eight annas.
(ii) in any other case.....	One rupee.
<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 any public purpose.	
¹ [(b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, ² [divorces,] deaths or burials].	
25. COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid,—	
(a) if the duty with which the original instrument is chargeable does not exceed one rupee;	The same duty as is payable on the original.
(b) in any other case	One rupee.
<i>Exemption</i>	
Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.	
26. CUSTOMS BOND—	The same duty as a Bond (No. 15) for such amount.
(a) where the amount does not exceed Rs. 1,000;	
(b) in any other case	Five rupees.
³ [27. DEBENTURE (whether a mortgage debenture or not), being a marketable security transferable—	
(a) by endorsement or by a separate instrument of transfer—	
where the amount or value does not exceed Rs. 10:	Ten paise.
where it exceeds Rs. 10 and does not exceed Rs. 50;	Twenty paise.
Ditto 50 ditto 100;	Thirty five paise.
Ditto 100 ditto 200;	Seventy five paise.
Ditto 200 ditto 300;	One rupee ten paise.

1. Subs. by Act 5 of 1906, s. 7, for clauses (b) and (c).

2. Ins. by Act 10 of 1914, s. 2 and the First Sch.

3. Subs. by notification No. S.O. 130(E), dated 28-1-2004, for article 27.

Description of Instrument				Proper Stamp-duty
Ditto	300	ditto	400;	One rupee fifty paise.
Ditto	400	ditto	500;	One rupee eighty five paise.
Ditto	500	ditto	600;	Two rupees twenty five paise
Ditto	600	ditto	700;	Two rupees sixty paise.
Ditto	700	ditto	800;	Three rupees.
Ditto	800	ditto	900;	Three rupees forty paise.
Ditto	900	ditto	1,000;	Three rupees seventy five paise.
and for every Rs. 500 or part thereof in excess of Rs. 1,000;				One rupee eighty five paise.

(b) by delivery—

where the amount or value of the consideration for such debenture as set forth therein does not exceed Rs. 50; Thirty five paise.

here it exceeds Rs. 50 but does not exceed Rs.			100	Seventy five paise.
Ditto	100	ditto	200	One rupee fifty paise.
Ditto	200	ditto	300	Two rupees twenty five paise.
Ditto	300	ditto	400	Three rupees.
Ditto	400	ditto	500	Three rupees seventy five paise.
Ditto	500	ditto	600	Four rupees fifty paise.
Ditto	600	ditto	700	Five rupees twenty five paise.
Ditto	700	ditto	800	Six rupees.
Ditto	800	ditto	900	Six rupees seventy five paise.
Ditto	900	ditto	1,000	Seven rupees fifty paise.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.				Three rupees seventy five paise.]

Explanation.—The term “Debenture” includes any interest coupons attached thereto but the amount of such coupons shall not be included in estimating the duty.

Exemption

A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture holders:

Provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.

See also BOND (NO. 15): and sections 8 and 55.

DECLATAION OF ANY TRUST. See TRUST (No. 64)

28. DELIVERY ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns, 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 or transfer of the property therein, when such goods exceed in value twenty rupees. One anna.

Description of Instrument	Proper Stamp-duty
DEPOSIT OF TITLE-DEEDS ¹ [SEE AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS PAWN OR PLEDGE (NO. 6)].	
DISSOLUTION OF PARTNERSHIP <i>See</i> PARTNERSHIP (No. 46).	
29. DIVORCE. —Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	One rupee.
DOWER —Instrument of <i>See</i> SETTLEMENT (No. 58).	
DUPLICATE. <i>See</i> COUNTERPART (No. 25).	
30. ENTRY AS AN ADVOCATE, VAKIL OR ATTORNEY ON THE ROLL OF ANY HIGH COURT ² [under the Indian Bar Councils Act, 1926 (38 of 1926) or] in exercise of powers conferred on such court by Letters patent or by the ³ Legal Practitioners Act, 1884 (9 of 1884)—	
(a) in the case of an Advocate or Vakil.....	Five hundred rupees.
(b) in the case of an Attorney.....	Two hundred and fifty rupees.
<i>Exemption</i>	
entry of an advocate, vakil or attorney on the roll of any High court when he has previously been enrolled in a High Court.	
4*	* * * *
31. EXCHANGE OF PROPERTY. —Instrument of.	
	The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.
EXTRACT. <i>See</i> Copy (No. 24).	
32. FURTHER CHARGE. —Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—	
(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 (that is, with possession);	The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.
(b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession)—	
(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument;	The same duty as a Conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further chage already made) less the duty already paid on such original mortgage and further charge.

1. Subs. by Act 15 of 1904, s. 8, for “*See* Agreement by way of Equitable Mortgage (No. 6)”.

2. Ins. by Act 38 of 1926, s. 19 and the Sch.

3. *Since* repealed.

4. The entry “EQUITABLE MORTGAGE” omitted by Act 15 of 1904, s. 8.

Description of Instrument	Proper Stamp-duty
(ii) if possession is not so given	The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.
33. GIFT. —Instrument of, not being a SETTLEMENT (No. 58) or will or TRANSFER (No. 62)	The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property, as set forth in such instrument.
HIRING AGREEMENT or agreement for service. SEE AGREEMENT No.5).	
34. INDEMNITY-BOND INSPECTORSHIP-DEED See COMPOSITION-DEED (No. 22) INSURANCE. See POLICY OF INSURANCE (No. 47).	The same duty as a Security Bond (No. 57) for the same amount.
35. LEASE , including an under-lease or sub-lease and any agreement to let or sub-let— (a) whereby such lease the rent is fixed and no premium is paid or delivered—	
(i) where the lease purports to be for a term of less than one year;	The same duty as a Bond (No.15) for the whole amount payable or deliverable under such lease.
(ii) where the lease. purports to be for a term of not less than one year but not more than three years;	The same duty as Bond (No. 15) for the amount or value of the average annual rent reserved.
(iii) where the lease purports to be for a term in excess of three years;	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.
(iv) where the lease does not purport to be for any definite term;	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(v) where the lease purports to be in perpetuity.	The same duty as a Conveyance (No. 23) for a consideration equal to one-fifth of the whole amount of rents which would be paid or delivered in respect the first fifty years of the lease.

Description of Instrument	Proper Stamp-duty
<i>Exemption</i>	
Memorandum of any association not formed for profit and registered under section 26 of the ¹ Indian Companies Act, 1882 (6 of 1882).	
40. MORTGAGE-DEED , not being ² [an AGREEMENT RELATING-TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE (NO. 6)], BOTTOMRY BOND (NO. 16), MORTGAGE OF A CROP (NO. 41), RESPONDENTIA BOND (NO. 56), OR SECURITY BOND (NO. 57)—	
(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 a Conveyance (No. 23) for a consideration equal to the amount secured by such deed.
(b) when ³ ***possession is not given or agreed to be given as aforesaid;	The same duty as a Bond (No. 15) for the amount secured by such deed.
<i>Explanation.</i> —A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this Article.	
(c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the abovementioned purpose where the principal or primary security is duly stamped—	Eight annas.
for every sum secured not exceeding Rs. 1,000 and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.	Eight annas.
<i>Exemptions</i>	
(1) Instruments, executed by person taking advances under the Land Improvement Loans Act, 1883 (XIX of 1883), or the Agriculturists' Loan Act, 1884 (XII of 1884), or by their sureties as security for the repayment of such advances.	
(2) Letter of hypothecation accompanying a bill of exchange.	
* * * * *	
41. MORTGAGE OF A CROP , including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—	
(a) when the loan is repayable not more than three months from the date of the instrument—	
for every sum secured not exceeding Rs. 200 and for every Rs. 200 or part thereof secured in excess of Rs. 200;	One anna. One anna.

1. See now the Companies Act, 1956 (1 of 1956).

2. Subs. by Act 15 of 1904, s. 8, for “AN AGREEMENT TO MORTGAGE (NO. 6)”.

3. The words “At the time of execution” omitted by s. 8, *ibid*.

4. *Exemption* (3) omitted by s. 8, *ibid*.

Description of Instrument	Proper Stamp-duty
(b) when the loan is repayable more than three months, but not more than ¹ [eighteen months], from the date of the instrument—	
for every sum secured not exceeding Rs. 100 and for every Rs. 100 or part thereof secured in excess of Rs. 100.	² [Two annas.] ² [Two annas]
42. NOTARIAL ACT , that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a PROTEST (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. <i>See also</i> PROTEST OF BILL OR NOTE (No. 50).	One rupee.
³ [43 NOTE OR MEMORANDUM , sent by a Broker or agent to his principal intimating the purchase or sale on account of such principal—	
(a) of any goods exceeding in value twenty rupees;	Two annas.
(b) of any stock or marketable security exceeding in value twenty rupees;	Subject to a maximum of ten rupees, one anna for every Rs. 10,000 or part thereof the value of the stock or security.]
44. NOTE OF PROTEST BY THE MASTER OF A SHIP. <i>See also</i> PROTEST BY THE MASTER OF A SHIP (No. 51). ORDER FOR THE PAYMENT OF MONEY. <i>See</i> BILL OF EXCHANGE (No. 13).	Eight annas.
45. PARTITION — Instrument of [as defined by s. 2 (15)]	The same duty as a Bond
	(No. 15) for the amount of the value of the separated share or shares of the property. <i>N.B.</i> —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 eight annas;

1. Subs. by Act 5 of 1906, s. 7, for “one year”

2. Subs. by Act 15 of 1904, s. 8, for “Four annas”.

3. Subs. by Act 6 of 1910, s. 3, for article 43.

Description of Instrument	Proper Stamp-duty	
	<p>(b) where land is held on revenue settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue;</p> <p>(c) where a final order for effecting a partition passed by any Revenue-authority or any Civil-Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed eight annas.</p>	
<p>46. PARTNERSHIP—</p> <p>A—INSTRUMENT OF—</p> <p>(a) where the capital of the partnership does not exceed Rs. 500;</p> <p>(b) in any other case.....</p> <p>B.—DISSOLUTION OF.....</p> <p>¹[PAWN OR PLEDGE. <i>see</i> AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS. PAWN OR PLEDGE (NO. 6).]</p>	<p>Two rupees eight annas.</p> <p>Ten rupees.</p> <p>Five rupees.</p>	
<p>²[47. POLICY OF INSURANCE—</p> <p>A.—SEA INSURANCE [<i>see</i> section 7 of Indian Stamp Act, 1899 (2 of 1899)]</p> <p>(I) for or upon any voyage—</p> <p>(i) where the premium or consideration does not exceed the rate of one-eighth per centum of the amount insured by the policy;</p> <p>(ii) in any other case, in respect of every full sum of one thousand five hundred rupees and also any fractional part of one thousand five hundred rupees insured by the policy;</p>	<p>If drawn singly</p> <hr/> <p>Five paise.</p> <hr/> <p>Five paise.</p>	<p>If drawn in duplicate, for each part</p> <hr/> <p>Five paise.</p> <hr/> <p>Five paise.</p>

1. Ins. by Act 15 of 1904, s. 8.

2. Subs. by notification No. S.O. 130(E), dated 28-1-2004, for article 47.

Description of Instrument	Proper Stamp-duty
<p>(2) for time—</p> <p>(iii) in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy—</p> <p>where the insurance shall be made for any time not exceeding six months;</p> <p>where the insurance shall be made for any time exceeding six months and not exceeding twelve months.</p>	<p></p> <p>Ten paise. Five paise.</p> <p>Ten paise. Five paise.</p>
<p>B.—FIRE-INSURANCE AND OTHER CLASSES OF INSURANCE, NOT ELSEWHERE INCLUDED IN THIS ARTICLE, COVERING GOODS, MERCHANDISE, PERSONAL EFFECTS, CROPS AND OTHER PROPERTY AGAINST LOSS OR DAMAGE —</p> <p>(1) in respect of an original policy—</p> <p>(i) when the sum insured does not exceed Rs. 5,000;</p> <p>(ii) in any other case; and</p> <p>(2) in respect of each receipt for any payment of a premium on any renewal of an original policy.</p>	<p></p> <p>Twenty five paise.</p> <p>Fifty paise.</p> <p>One-half of duty payable in respect of the original policy in addition to the amount if any, chargeable under No. 53.</p>
<p>C.—ACCIDENT AND SICKNESS INSURANCE—</p> <p>(a) against railway accident, valid for a single journey only.</p>	<p></p> <p>Five paise.</p>
<p style="text-align: center;"><i>Exemption</i></p> <p>When issued to a passenger travelling by the intermediate or the third class in any railway;</p> <p>(b) in any other case—for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs. 1,000, and also where such amount exceeds Rs. 1,000, for every Rs. 1,000 or part thereof.</p>	
	<p>Ten paise:</p> <p>Provided that, in case of a policy of insurance against death by accident when the annual premium payable does not exceed Rs. 2.50 per Rs. 1,000, the duty on such instrument shall be five paise for every Rs. 1,000 or part thereof of the maximum amount which may become payable under it.</p>

Description of Instrument	Proper Stamp-duty	
CC.—INSURANCE BY WAY OF INDEMNITY against liability to pay damages on account of accidents to workmen employed by or under the insurer or against liability to pay compensation under the Workmen's Compensation Act, 1923 (8 of 1923), for every Rs. 100 or part thereof payable as premium.	Five paise.	
D.—LIFE INSURANCE OR GROUP INSURANCE OR OTHER INSURANCE NOT SPECIFICALLY PROVIDED FOR, except such a RE-INSURANCE , as is described in Division E of this article—		
(i) for every sum insured not exceeding Rs. 250;	If drawn singly	If drawn in duplicate for each part.
(ii) for every sum insured exceeding Rs. 250 but not exceeding Rs. 500;	Ten paise.	Five paise.
(iii) for every sum insured exceeding Rs. 500 but not exceeding Rs. 1,000 and also for every Rs. 1,000 or part thereof in excess of Rs. 1,000.	Ten paise	Five paise.
	Twenty paise .	Ten paise.
<i>N.B.</i> —If a policy of group insurance is renewed or otherwise modified whereby the sum insured exceeds the sum previously insured on which stamp-duty has been paid, the proper stamp must be borne on the excess sum so insured.		
<i>Exemption</i>		
Polices of life-insurance granted by the Director-General of Post Offices in accordance with rules for Postal Life-Insurance issued under the authority of the Central Government.		
E.—RE-INSURANCE BY AN INSURANCE COMPANY, which has granted a POLICY of the nature specified in Division A or Division B of this Article, with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.	One-quarter of the duty payable in respect of the original insurance but not less than five paise or more than fifty paise:	
	Provided that if the total amount of duty payable is not a multiple of five paise, the total amount shall be rounded off to the next higher multiple of five paise.	

Description of Instrument	Proper Stamp-duty
<i>General Exemption</i>	
Letter of cover or engagement to issue a policy of insurance:	
Provided that, unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose, except to compel the delivery of the policy therein mentioned.]	
48. POWER-OF-ATTORNEY [as defined by section 2(21)], not being a PROXY (No. 52),—	
(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;	Eight annas.
(b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882 (XV of 1882);	Eight annas.
(c) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (a);	One rupee.
(d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally;	Five rupees.
(e) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;	Ten rupees.
(f) when given for consideration and authorizing the attorney to sell any immovable property;	The same duty as a Conveyance (No. 23) for the amount of the consideration.
(g) in any other case.....	One rupees for each person authorized.
	<i>N.B.</i> —The term “registration” includes every operation incidental to registration under the ¹ Indian Registration Act, 1877 (III of 1877).
<i>Explanation.</i> —For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.	
² [49. PROMISSORY NOTE [as defined by section 2(22)]	
when payable on demand—	
(i) when the amount or value does not exceed Rs. 250;	Five paise.

1. See now the Indian Registration Act, 1908 (16 of 1908).

2. Subs. by notification No. S.O. 130(E), dated 28-1-2004, for article 49.

Description of Instrument	Proper Stamp-duty
(ii) when the amount or value exceeds Rs. 250 but does not exceed Rs. 1,000;	Ten paise.
(iii) in any other case	Fifteen paise.
(b) when payable otherwise than on demand.	The same duty as a Bill of Exchange (No. 13) for the same amount payable otherwise than on demand.]
50. PROTEST OF BILL OR NOTE , that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note.	One rupee.
51. PROTEST BY THE MASTER OF A SHIP , that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the characterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such, <i>See also</i> NOTE OF PROTEST BY THE MASTER OF A SHIP (No. 44).	One rupee.
¹ [52. PROXY] empowering any person to vote at any one election of the members of a district or local board or of a body of municipal commissioners, or at any one meeting of (a) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferable, (b) a local authority, or (c) proprietors, members or contributors to the funds of any institution.	Fifteen paise.]
53. RECEIPT [as defined by section 2(23)] for any money or other property the amount or value of which exceeds ² [five thousand rupees.]	³ [One rupee]
<i>Exemptions</i>	
Receipt—	
(a) endorsed on or contained in any instrument duly stamped ³ [or any instrument exempted] under the proviso to section 3 (instruments executed on behalf of the Government) ⁴ [or any cheque or bill of exchange payable on demand] acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal-money, interest or annuity, or other periodical payment thereby secured;	
(b) for any payment of money without consideration;	

1. Subs. by notification No. S.O. 130 (E), dated 28-1-2004, for article 52.
2. Subs. by Act 23 of 2004, s. 117, for "five hundred rupees".
3. Subs. by Act 18 of 1928, s. 2 and the First Sch., for "or exempted".
4. Ins. by s. 2 and the First Sch., *ibid*.

Description of Instrument	Proper Stamp-duty
(c) for any payment of rent by a cultivator on account of land assessed to Government revenue, or ¹ [in the States of Madras, Bombay and Andhra] ² [as they existed immediately before the 1st November, 1956] of inam lands;	
(d) for pay or allowances by non-commissioned ³ [or petty], officers, ⁴ [soldiers, ³ [sailors] or airmen] of ⁵ [⁶ [the Indian] military, ³ [naval] or air forces], when serving in such capacity, or by mounted police-constables;	
(e) given by holders of family-certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned ³ [or petty] officers ⁴ [soldier, ³ [sailor] or airmen] of ⁷ [any of the said forces], and serving in such capacity;	
(f) for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned ³ [or petty] officer, ⁴ [soldiers, ³ [sailors] or airmen] and not serving the Government in any other capacity;	
(g) given by a headman or lambardar for land-revenue or taxes collected by him;	
(h) given for money or securities for money deposited in the hands of any banker, to be accounted for:	
Provided that the same is not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for:	
Provided also that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any script or share of, or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security.	

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1. Subs. by the Andhra (Adaptation of Law on Union Subjects) Order, 1954, for "In the Presidencies of Fort St. George and Bombay" (w.e.f. 1-10-1953).
 2. Ins. by the Adaptation of Laws (No. 2) Order, 1956.
 3. Ins. by Act 35 of 1934, s. 2 and the Sch.
 4. Subs. by Act 10 of 1927, s. 2 and the First Sch., for "or soldiers".
 5. Subs. by s. 2 and the First Sch., *ibid.*, for "Her Majesty's Army or Her Majesty's Indian Army".
 6. Subs. by the A.O. 1950, for "His Majesty's".
 7. Subs. by s. 2, and the First Sch., *ibid.*, for "either of the said Armies".

Description of Instrument	Proper Stamp-duty
¹ [SEE ALSO POLICY OF INSURANCE [NO. 47-B (2).]]	
54. RECONVEYANCE OF MORTGAGED PROPERTY—	
<p>(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000;</p>	<p>The same duty as a conveyance (No. 23) for the amount of such consideration as set forth in the Reconveyance.</p>
<p>(b) in any other case;</p>	<p>Ten Rupees.</p>
<p>55. RELEASE, that is to say, any instruments ²[(not being such a release as is provided for by section 23A)] whereby a person renounces a claim upon another person or against any specified property—</p>	
<p>(a) if the amount or value of the claim does not exceed Rs. 1,000;</p>	<p>The same duty as a Bond (No. 15) for such amount or value as set forth in the Release.</p>
<p>(b) in any other case.....</p>	<p>Five rupees.</p>
<p>56. RESPONDENTIA BOND, that is to say, 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.</p>	<p>The same duty as a Bond (No. 15) for the amount of the loan secured.</p>
<p>REVOCATION OF ANY TRUST OR SETTLEMENT.</p>	
<p><i>See</i> SETTLEMENT (No. 58); TRUST (No. 64)</p>	
<p>57. SECURITY BOND OR MORTGAGE-DEED, executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof or executed by a surety to secure the due performance of a contract,—</p>	
<p>(a) when the amount secured does not exceed Rs. 1,000;</p>	<p>The same duty as a Bond (No. 15) for the amount secured.</p>
<p>(b) in any other case.....</p>	<p>Five rupees.</p>
<p style="text-align: center;"><i>Exemptions</i></p>	
<p>Bond or other instrument, when executed—</p>	
<p>(a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876 (Ben. Act III of 1876), section 99, for the due performance of their duties under that Act;</p>	
<p>(b) 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;</p>	

1. Ins. by Act 5 of 1906, s. 7.
2. Ins. by Act 15 of 1904, s. 8.

Description of Instrument	Proper Stamp-duty
<p>(c) under No. 3A of the rules made by the ¹[State Government] under section 70 of the Bombay Irrigation Act, 1879) (Bom. Act V of 1879);</p> <p>(d) executed by persons taking advances under the Land Improvement Loans Act, 1883 (XIX of 1883), or the Agriculturists' Loan Act, 1884 (XII of 1884), or by their sureties, as security for the repayment of such advances;</p> <p>(e) executed by officers of ²[the ³[Government]] or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.</p>	
58. SETTLEMENT—	
<p>A.—INSTRUMENT OF, (including a deed of dower).</p> <p style="text-align: center;"><i>Exemptions</i></p> <p>(a) Deed of dower executed on the occasion of a marriage between Muhammadans.</p> <p style="text-align: center;">⁴* * *</p>	<p>The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled as set forth in such settlement:</p> <p>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 eight annas.</p>
B.— REVOCATION OF—	
<p style="text-align: center;"><i>See also</i> TRUST (No. 64).</p>	
<p>59. SHARE WARRANTS to bearer issued under the ⁵Indian Companies Act, 1882 (VI of 1882).</p>	<p>⁶[One and a half times] the duty payable on a Conveyance (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant.</p>

1. Subs. by the A.O. 1937, for "Governor of Bombay in Council".
2. Subs. *ibid.*, for "Government".
3. Subs. by the A.O. 1950, for "Corwn".
4. *Exemption (b)* omitted by the A.O. 1937.
5. *See now* the Companies Act, 1956 (1 of 1956).
6. Subs. by Act 6 of 1910, s. 3, for "Three-quarters of".

Description of Instrument	Proper Stamp-duty
<p style="text-align: center;"><i>Exemptions</i></p> <p>Share warrant when issued by a company in pursuance of the ¹Indian Companies Act, 1882 (VI of 1882), section 30, to have effect only upon payment, as composition for that duty, to the Collector or Stamp-revenue, of—</p> <p>(a) ²[one and a half] per centum of the whole subscribed capital of the company, or</p> <p>(b) if any company which has paid the said duty or composition in full, subsequently issues an Addition to its subscribed capital— ²[one and a half] per centum of the additional capital so issued.</p> <p>SCRIP, <i>See</i> CERTIFICATE (No. 19).</p>	
<p>60. SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel</p>	<p>One anna.</p>
<p>61. SURRENDER OF LEASE—</p>	
<p>(a) when the duty with which the lease is chargeable does not exceed five rupees;</p>	<p>The duty with which such lease is chargeable.</p>
<p>(b) in any other case.....</p>	<p>Five rupees.</p>
<p style="text-align: center;"><i>Exemptions</i></p> <p>Surrender of lease, when such lease is exempted from duty.</p>	
<p>³ [62. TRANSFER (whether with or without consideration)—</p>	
<p>(a) of shares in an incorporated company or other body corporate;</p>	<p>Twenty five paise for every hundred rupees or part thereof of the value of the share:</p>
<p>Provided that rates of stamp duty specified in column (2) on Bills of Exchange for items (b) and (c) in Article 13 and on promissory note for item (b) of Article 49 shall not apply to usance bills of exchange or promissory notes drawn or made for securing finance from Reserve Bank of India, Industrial Finance Corporation of India, Industrial Development Bank of India, State Financial Corporations, Commercial Banks and Cooperative Banks for (a) <i>bona fide</i> commercial or trade transactions, (b) seasonal agricultural operations or the marketing of crops, or (c) production or marketing activities of cottage and small scale industries and such instruments shall bear the rate of stamp duty at one-fifth of the rate mentioned against items (b) and (c) in Article 13 and item (b) in Article 49 of Schedule I of the Indian Stamp Act, 1899 (2 of 1899).</p>	
<p><i>Explanation 1.</i>— For the purposes of the proviso—</p>	
<p>(a) the expression “agricultural operations” includes animal husbandry and allied activities jointly undertaken with agricultural operation;</p>	
<p>(b) “crops” include products of agricultural operations;</p>	
<p>(c) the expression “marketing of crops” includes the processing of crops prior to marketing by agricultural producers or any organization of such producers.</p>	
<p><i>Explanation 2.</i>— The duty chargeable shall, wherever necessary, be rounded off to the next five paise.]</p>	
<p>(b) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8;</p>	<p>⁴[One-half] of the duty payable on a conveyance (No. 23) for a consideration equal to the face amount of the debenture.</p>

1. *See* now the Companies Act, 1956 (1 of 1956).

2. Subs. by Act 6 of 1910, s. 3, for “three-quarters of”.

3. Subs. by notification No. S.O. 130(E), dated 28-1-2004, for article 62.

4. Subs. by Act 6 of 1910, s. 3, for “One-quarter”.

Description of Instrument	Proper Stamp-duty
(c) of any interest secured by a bond, mortgage-deed or policy of insurance,—	
(i) if the duty on such bond, mortgage-deed or policy does not exceed five rupees.	The duty with which such bond, mortgage-deed or policy of insurance is chargeable.
(ii) in any other case.....	Five rupees.
(d) of any property under the ¹ Administrator General's Act, 1874 (2 of 1874), section 3 I ;	Ten rupees.
(e) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary.	Five rupees or such smaller amount as may be chargeable under clauses (a) to (c) of this Article.
<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 of title to goods;	
(c) of a policy of insurance;	
(d) of securities of the Central Government. <i>See also</i> section 8.	
63. TRANSFER OF LEASE by way or assignment and not by way of under-lease.	The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.
<i>Exemption</i>	
Transfers of any lease exempt from duty.	
64. TRUST—	
A. — DECLARATION OF—of, or concerning, any property when made by any writing not being a WILL.	The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding fifteen rupees.
B.— REVOCATION OF—of, or concerning, any property when made by any instrument other than a WILL.	The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding ten rupees.
<i>See also</i> SETTLEMENT (No. 58).	
VALUATION , <i>See</i> APPRAISEMENT (No. 8).	
VAKIL , <i>See</i> ENTRY AS A VAKIL (No. 30).	
65. WARRANT FOR GOODS , that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.	Four annas.

SCHEDULE II.— [*Enactments repealed.*] *Rep. by the Repealing and Amending Act, 1914 (10 of 1914), s. 3 and the Second Schedule.*

1. *See now the Administrator General's Act, 1963 (45 of 1963).*