

THE INDIAN STAMP (ASSAM AMENDMENT) BILL, 2026

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BILL

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

Preamble

Whereas it is expedient further to amend the Indian Stamp Act, 1899, hereinafter referred to as the principal Act, in its application to the State of Assam, in the manner hereinafter appearing;

Central Act II of
1899

It is hereby enacted in the Seventy-seventh Year of the Republic of India as follows: -

Short title,
extent and
commencement

1. (1) This Act may be called the Indian Stamp (Assam Amendment) Act, 2026.
- (2) It extends to the whole of Assam.
- (3) It shall come into force at once.

Amendment of
Schedule-I of
Act-II of 1899

2. In the principal Act, for the Schedule-I the following shall be substituted, namely:—

SL	Deed type	Description of Instrument		Stamp Duty (in rupees)
1.	Acknowledgement	(i)	Acknowledgement of debt written or signed by debtor	Rs.1000/-
		(ii)	Acknowledgement of receipt of payment of consideration on account of another deed already registered (i.e. installment part payment as per agreement for sale of a land or apartment etc.)	Rs.1000/-

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ON 25.07.2026

2.	Administrative Bond				Rs. 1000/-
3.	Adoption deed				Rs. 2000/-
4.	Affidavit	Affidavit including affirmation or declaration			Rs. 200/-
5.	Agreement or memorandum of Agreement	(a)	(i)	Agreement for sale of immovable property without delivering possession	0.25% in favour of women, 0.25% in favour of third gender, 0.50% in favour of joint registration with women, 0.75% for male and other juridical person of Agreement value or zonal value (whichever is higher)
			(ii)	Agreement for sale of immovable property with delivering possession	0.5% in favour of women, 0.5% in favour of third gender, 0.75% in favour of joint registration with women, 1% for male and other juridical person of Agreement value or zonal value (whichever is higher)
			(iii)	Agreement for sale of flat	0.25% in favour of women, 0.25% in favour of third gender, 0.5% in favour of joint registration with women, 0.75% if the property is registered exclusively in the name of a male or other juridical person of Agreement value or zonal value (whichever is higher)
		(b)	Development Agreement		
			(i)	Agreement relating to development and construction of building with rights to hold or sale	Rs. 10,000/-

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			immovable property jointly or severally	
		(ii)	Construction agreement with No rights of hold or sell immovable property	Rs. 5000/-
		(c)	Other Agreement	
		(i)	Agreement relating to hire purchase of movable property	Rs. 500/-
		(ii)	Agreement relating to franchise	Rs. 1000 /-
		(iii)	Agreement relating to purchase or sale of a government security	Rs.1000/-
		(iv)	Agreement relating to sale of bill of exchange	Rs.1000/-
		(v)	Agreement relating to purchase or sale of movable properties, shares, scrips, bonds, debentures, debentures stocks	Rs.1000/-
		(vi)	Agreement relating to advertisement on government property and on Radio, Television, Cinema, Cable network or any other media other than newspaper.	Rs.500/- up to 6 month tenure Rs.1000/- up to 1 year tenure
		(vii)	Work contract, Not being a development or construction agreement or a security bond	Upto 10 lakhs: Rs.500/- Above 10 lakhs: Rs.1000/-


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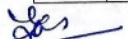
			(viii)	Agreement relating to settlement of court case	Rs.2000/-
			(ix)	Agreement relating to settlement or consent pertaining to divorce	Rs.2000/-
			(x)	Agreement covering business activities in media, marketing, entertainment and intellectual property rights transfer for commercial purpose.	Rs.1000 /-
			(xi)	Tripartite agreement for assignment of sale	Rs.5000/-
6.	Agreement relating to deposit of title deeds, pawn or pledge	(a)	Agreement relating to deposit of Title deed pawn pledge or hypothecation.		
			(i)	if the amount of loan does not exceed Rs. 500000	Rs. 500/-
			(ii)	if it exceeds Rs. 5,00,000 and does not exceed Rs. 10,00,000 :	Rs. 1000/-
			(iii)	if it exceeds Rs. 10,00,000 and does not exceed Rs. 30,00,000 :	Rs. 1500/-
			(iv)	if it exceeds Rs 30,00,000	Rs. 5000/-

		(b)	(i)	Agreement relating to deposit of Title deed pawn pledge or hypothecation - Equitable mortgage for large scale industries	Rs. 5000/-
			(ii)	Agreement relating to deposit of Title deed pawn pledge or hypothecation - Equitable mortgage for MSME industries	Rs. 1000/-
		(c)		Agreement relating to secure repayment of a loan or debt	Upto 5 lakh = Rs.500/-Above 5 lakh = Rs.1000/-
7.	Amendment/ Rectification	(i)		Document amending or correcting previously registered deed, but Not making any material alterations (with property)	Rs. 3000/-
		(ii)		Document amending or correcting previously registered deed, but Not making any material alterations (without property)	Rs. 2000/-
8.	Appointment in execution of power	(i)		Where the value of the property does not exceed Rs 1000	Rs. 1000/-
		(ii)		In any other case	Rs. 2000/-
9.	Appraisement or Valuation	(i)		Where the value of the property does not exceed Rs 10,00,000	1% of the value set forth in the document
		(ii)		In any other case	2% of the value set forth in the document
10.	Apprenticeship Deed			Apprenticeship Deed	Rs. 1000/-

11.	Article of association of a company	(i)	Articles of association of a company - Where the company has No share capital or the Nominal share capital does not exceed Rs 1,00,000	Rs. 1000 /-
		(ii)	Where the company's Nominal share capital exceeds Rs 1,00,000 but does Not exceed Rs 10,00,000	Rs. 2000/-
		(iii)	Where the company's Nominal share capital exceeds Rs 10,00,000	Rs. 5000/-
12.	Articles of clerkship		Articles of clerkship or contract whereby any person first becomes bound to serve as a clerk	Rs. 1000/-
13.	Award	(i)	Award through arbitrator (with property)	Rs. 2000 /-
		(ii)	Award through arbitrator (without property)	Rs. 1000 /-
		(iii)	Award through court institution (with property)	Rs. 2000 /-
		(iv)	Award through court institution (without property)	Rs. 1000 /-
14.	Bank Guarantee	(i)	Bank Guarantee, Guarantee deed executed by a bank as surety to secure the due performance of a contract or the due discharge of liability	Rs. 1000/-
		(ii)	Renewal of a bank guarantee (with the same party and same amount)	Rs. 500/-
15.	Bill of Exchange			Rs. 500/-

16.	Bill of Lading			Rs. 500/-
17.	Bond			2% of the value set forth in the document
18.	Bottomry Bond			2% of the value set forth in the document
19.	Cancellation deed	(i)	Cancellation /Revocation of power of attorney (with property)	Rs. 2000/-
		(ii)	Cancellation/ Revocation of power of attorney (without property)	Rs. 1000/-
		(iii)	Of registered documents and Not otherwise provided for by any law	Rs.1000/-
20.	Sale certificate	(i)	Sale certificate issued by competent court or authority under any Act Law.	(a) 1% in favour of women solely (b) 1% in favour of third gender (c) 2% in favour of joint registration with women
				(d) 3% if the property is registered exclusively in the name of a male or other juridical person on zonal value or the value fixed by the concerned parties, whichever is higher
		(ii)	Certificate or other document like share script or stock etc.	Rs. 1000/-
21.	Certificate of other document evidencing right or title			Rs. 1000/-
22.	Charter party		Contract between a charter (ship owner) and hirer	Rs. 500 /-

23.	Composition deed	Agreement between debtor and creditor for reducing payment (sum or portion of debt)		Rs. 500 /-	
24.	Sale (conveyance)	(i)	Conveyance of immovable property in compliance of registered agreement to sale.	(a)	1% in favour of women solely
				(b)	1% in favour of third gender solely
				(c)	2% in favour of joint registration with women
				(d)	3% if the property is registered exclusively in the name of a male or other juridical person on zonal value or the value fixed by the concerned parties, whichever is higher
		(ii)	Conveyance relating to apartment - as defined in RERA act in pursuance of an registered agreement to sale	(a)	1% in favour of women solely
				(b)	1% in favour of third gender solely
				(c)	2% in favour of joint registration with women
				(d)	3% if the property is registered exclusively in the name of a male or other juridical person on zonal value or the value fixed by the concerned parties, whichever is higher


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		(iii)	Conveyance in compliance of mortgage	(a)	0.5% in favour of women solely
				(b)	0.5% in favour of third gender solely
				(c)	1% in favour of joint registration with women
				(d)	2% if the property is registered exclusively in the name of a male or other juridical person on zonal value or the value fixed by the concerned parties, whichever is higher
		(iv)	Sale in other cases (where there is no registered agreement for sale)	(a)	1% in favour of women solely
				(b)	1% in favour of third gender solely
				(c)	2% in favour of joint registration with women
				(d)	3% if the property is registered exclusively in the name of a male or other juridical person on zonal value or the value fixed by the concerned parties, whichever is higher
		(v)	Sale of movable property	(a)	1% in favour of women solely
				(b)	1% in favour of third gender solely
				(c)	2% in favour of joint registration with women
				(d)	3% if the property is registered exclusively in the name of a male or other juridical person on the value of the movable property

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25.	Conveyance (amalgamation)*	Conveyance {as defined by section 2 (10)} not being a transfer charged or exempted under item no 62, so far as it relates to reconstruction or amalgamation of companies including subsidiary amalgamation with parent company or merger or demerger of companies by an order of the High Court or reconstruction or amalgamation or merger or demerger of companies under the order of Tribunals constituted under section 232 and 233 of the Companies Act, 2013 (Central Act 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 (Central Act 10 of 1949) .	3% of zonal value or the value fixed by the concerned parties, whichever is higher
26.	Copy or Extract	Copy or Extract	Rs. 500/-
27.	Counterpart or a duplicate of any instrument	An identical copy of a legal instrument that is signed separately by one or more parties	Rs. 1000/-
28.	Customs Bond	Custom Bond Excise Bond	2% of value set forth in the document
29.	Debenture		1% of the value set forth in the document , minimum Rs.500/-
30.	Delivery order on respect of goods		Rs. 100/-
31.	Divorce		Rs. 5000/-

32.	Entry as an Advocate, Vakil or Attorney on the Role of any High Court	Entry as an Advocate, Vakil or Attorney on the Role of any High Court	Rs. 2000/-	
33.	Exchange of property	Deed of exchange of property	2% upon the zonal value of the property having higher zonal value	
34.	Further charge	(i) Further charge on already mortgaged property with possession	2% on the further charge amount	
		(ii) Further charge on already mortgaged property (Without Possession)	1% on the further charge amount	
35.	Gift	(i) Gift – Instrument of gift Not being a settlement (No.58) or will or transfer within Member of the family (Nearest blood ie biological son daughter or adopted son daughter)	0.5 % of zonal value or value declared by the concerned parties of the property whichever is higher (with a cap of minimum Rs.1000 and maximum of Rs.10,000)	
		(ii) Gift – Instrument of gift Not being a settlement (No.58) or will or transfer in all other case	(a)	1% in favour of women solely
			(b)	1% in favour of third gender
			(c)	2% in favour of joint registration with women
			(d)	3% if the property is registered exclusively in the name of a male or other juridical person of the zonal value or value declared by the concerned parties of the property whichever is higher
36.	Indemnity Bond	Contractual agreement where one party promises to compensate another for any lost or damage	Rs.1000 /-	

37.	Lease	Lease including an underlease or sublease and any agreement to let or sublet (Average annual rent shall be calculated upon the zonal value of the property @7.5% for urban areas and 10% for rural areas or the AAR reserved by parties whichever is higher)		
		(a)	where by such lease the rent is fixed and no premium is paid or delivered	
		(i)	Lease for one year or Less than one year	Rs 200 /-
		(ii)	Exceeding One year but Not more than five years	2% for the amount or value of the average annual rent reserved
		(iii)	Exceeding five years but Not exceeding ten years	(a) 1% in favour of women solely
				(b) 1% in favour of third gender
				(c) 2% in favourof joint registration with women
				(d) 3% if the property is registered exclusively in the name of a male or other juridical person for a value equal to the average annual rent reserved
		(iv)	Term exceeding ten years but Not exceeding twenty years	(a) 1% in favour of women solely
				(b) 1% in favour of third gender
				(c) 2% in favour of joint registration with women
				(d) 3% if the property is registered exclusively in the

						name of a male or other juridical person for a value equal to twice the average annual rent reserved
			(v)	Exceeding Twenty years but Not exceeding thirty years	(a)	1% in favour of women solely
					(b)	1% in favour of third gender
					(c)	2% in favour of joint registration with women
					(d)	3% if the property is registered exclusively in the name of a male or other juridical person for a market value equal to twice the average annual rent reserved
			(vi)	Exceeding Thirty years but Not exceeding one hundred years	(a)	1% in favour of women solely
					(b)	1% in favour of third gender
					(c)	2% in favour of joint registration with women
					(d)	3% if the property is registered exclusively in the name of a male or other juridical person for a value equal to three times the average annual rent reserved
			(vii)	Exceeding one hundred years or in perpetuity	(a)	1% in favour of women solely,
					(b)	1% in favour of third gender,
					(c)	2% in favour of joint registration with women
					(d)	3% if the property is registered exclusively in the name of male or other

						juridical person for a value equal in the case of a lease granted solely for agriculture purposes to one-tenth and any other case to one-sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease to four times the average annual rent reserved
			(viii)	Where the lease does Not purport to be for any definite term	(a)	1% in favour of women solely
					(b)	1% in favour of third gender
					(c)	2% in favour of joint registration with women
					(d)	3% if the property is registered exclusively in the name of male or other juridical person for a value equal three times the amount or value of the average annual rent which should be paid or delivered for first ten years if the lease continues so long
		(b)	Where the lease granted for a fine or premium or for money advanced and where No rent is reserved.	(a)	1% in favour of women solely	
				(b)	1% in favour of third gender	
				(c)	2% in favour of joint registration with women	
				(d)	3% if the property is registered exclusively in the name of male or other juridical person for a value equal to the zonal value of the property or equal to the	

				amount or value of such fine or premium or advance as set forth in the lease whichever is higher.
		(c)	Where the lease granted for a fine or premium or for money advanced in addition to rent reserved.	(a) 1% in favour of women solely
				(b) 1% in favour of third gender
				(c) 2% in favour of joint registration with women
				(d) 3% if the property is registered exclusively in the name of a male or other juridical person upon the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered.
		(d)	Lease relating to Govt. Land	same as provided under clause (a), (b) and (c) as applicable
		(e)	Mining Lease	same as provided under clause (a), (b) and (c) as applicable
38.	Letter of allotment of Shares			Rs 200 /-
39.	Letter of credit			Rs 200 /-
40.	Letter of license	(i)	License relating to Arms	Rs 1000 /-
		(ii)	License relating to Weapons	Rs 1000 /-
		(iii)	License for exploration of petroleum and minerals	2% of the total License Fees
		(iv)	In any other case	3% of the total License Fees

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41.	Memorandum of Association of a Company	(i)	Memorandum of a company if accompanied by articles of association under section 5 of the Companies Act, 2013 (18 of 2013)	Rs.1000/-	
		(ii)	Memorandum of a company if not accompanied by articles of association	Rs.2000/-	
42.	Mortgage	(i)	With possession	(a)	1% in favour of women solely
				(b)	1% in favour of third gender
				(c)	2% in favour of joint registration with women
				(d)	3% if the property is registered exclusively in the name of a male or other juridical person of the amount secured by the mortgage
		(ii)	Without possession	0.5% of the amount secured by mortgage	
43.	Mortgage of a crop			Rs 100 /-	
44.	Notarial Act			Rs. 1000/-	
45.	Note or memorandum	(i)	Note or memorandum of a Government security	Rs. 1000/-	
		(ii)	Note or memorandum of any goods exceeding in value 100 rupees or single transaction	Rs. 1000/-	
		(iii)	Note or memorandum of any stock or marketable security exceeding value of rupees hundred	Rs. 1000/-	
46.	Note of Protest by Master of Ship	Note of Protest by Master of Ship		Rs. 500/-	

47.	Partition	(i)	Partition of inherited immovable property	0.5% of the highest value (zonal value) of the separated share
		(ii)	Partition of immovable property within joint owners	1% of the highest value (zonal value) of the separated share
		(iii)	Partition Distribution of movable property	0.5% of the total value
		(iv)	Partition order passed by any Revenue authority or Civil Court or an award by an arbitrator	2% of the value of the highest value of the separated shares
48.	Partnership	(i)	Partnership within limited capital	Rs 1000 /-
		(ii)	Partnership within unlimited capital	Rs.2000/-
		(iii)	Partnership where such share of contribution is bought by way of immovable property	1% of the zonal value of the property
		(iv)	Dissolution of partnership involving immovable property - causing change of ownership of the immovable property	3% of the zonal value of the property
		(v)	Retirement inclusion of Partner involving shares in immovable property brought by other party	3% on zonal value of the property
		(vi)	Dissolution Retirement Inclusion of new partner without involving immovable property	Rs 500 /-
49.	Policy of Insurance			Rs. 1000/-

50.	Power of Attorney	To be subjected to the newly proposed sub categories,—		
		(i)	When the agent is a member of the family *-- when given without consideration and authorizing the agent to sell, gift, exchange or Permanently alienate (relinquishment of control, possession, and interest by the original owner) any immovable property situated in Assam *Family Members : Parents, children, Spouse, Sibling.	Rs. 2000/-
		(ii)	When the agent is Not a member of the family-- when given without consideration and authorizing the agent to sell, gift, exchange or Permanently alienate (relinquishment of control, possession, and interest by the original owner) any immovable property situated in Assam	Rs. 5000 /-
		(iii)	when given for consideration and authorizing the agent to sell, exchange or permanently alienate any immovable property situated in Assam.	Rs. 10000 or 2% of the consideration amount paid whichever is higher

		(iv)	when given without consideration and authorizing the agent to sell, exchange or permanently alienate any immovable property situated outside Assam	Rs. 5000 /-
		(v)	when given for consideration and authorizing the agent to sell, exchange or permanently alienate any immovable property situated outside Assam	Rs. 10000 or 2% of the consideration amount paid whichever is higher
		(vi)	when authorizing one person or more to act single transaction.	Rs. 1000 /-
		(vii)	when authorizing one person to act in more than one transaction or generally or Not more than ten person to act jointly or severally in more than one transaction or generally.	Rs. 2000 /-
		(viii)	When authorizing a person for the sole purpose of purchasing- immovable property share Scrip Bond Debenture Stock Debenture Stock any other marketable security- in name of the principal.	Rs. 1000/-
		(ix)	Authenticated power of Attorney	Rs. 2000 /-
		(x)	Power of Attorney in any other case	Rs. 1000 /-

51.	Promissory Note			Rs. 1000/-
52.	Protest of bill			Rs. 1000/-
53.	Protest by the master of ship	Formal declaration made by the ship's master before a notary public, magistrate, or other authorized official after a voyage in which the ship has encountered extraordinary events like accident, natural calamities etc.		Rs.1000/-
54.	Proxy			Rs.1000/-
55.	Receipt			Rs.1000/-
56.	Reconveyance of mortgaged property	(i)	Reconveyance of mortgaged property involving Government Departments	(i) Rs. 500/-
		(ii)	Reconveyance of mortgaged property in any other case	(ii) Rs. 1000/-
57.	Release or relinquishment of right	(i)	Relinquishment of right relating to inherited property	3% of the zonal value of the property
		(ii)	in any other case (between joint owners)	3% of zonal value of the property
58.	Respondentia Bond	any instrument seeking a loan on cargo laden		Rs. 1000/-
59.	Security Bond	security or mortgage deed executed by way of execution of an office or to account any money or property received		2% of the value set in the document
60.	Settlement	(i)	Instrument of Settlement (including the deed of dower) in case of family member.	2% of the zonal value

		(ii)	Instrument of Settlement (including the deed of dower) in any other case	3% of the zonal value of the property
61.	Share Warrants		Share Warrants	Rs. 500/-
62.	Shipping order		Shipping order	Rs. 500/-
63.	Surrender of Lease		Surrender of Lease	Rs. 5000/-
64.	Transfer	(i)	Transfer of share in an incorporated company or other body corporate	1% of face value
		(ii)	Transfer of debentures	2% of the face value
		(iii)	Transfer of any property under section 22 of the administrators General Act, 1963	Rs. 1000/-
		(iv)	Transfer of any interest secured by a bond, mortgage deed or policy of insurance	2% of the face value
65.	Transfer of Lease			Same as article 37: Lease
66.	Trust	(i)	Declaration of Trust- of or concerning any property when made by any writing not being a will	2% of the zonal value
		(ii)	Trust without disposition of Property	3% of the trust value (minimum Rs.2000/-)
		(iii)	Revocation /Reconstitution of Trust	Rs. 2000/-
67.	Warrant for Goods		Warrant for Goods	Rs. 500/-
68.	Will	(i)	Instrument of Will	Exempted
		(ii)	Revocation of Will	Exempted

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ভাৰতীয় ষ্টাম্প (অসম সংশোধন) বিধেয়ক, ২০২৬

এখন বিধেয়ক

ভাৰতীয় ষ্টাম্প অধিনিয়ম, ১৮৯৯ ক অসম ৰাজ্যত ইয়াৰ
প্ৰযোজ্যতাৰ পৰৱৰ্তী সংশোধন কৰিবলৈ।

প্ৰস্তাৱনা

যিহেতু ভাৰতীয় ষ্টাম্প অধিনিয়ম, ১৮৯৯, মূল অধিনিয়ম
বুলি যিখনক ইয়াৰ পিছত উল্লেখ কৰা হৈছে, ইয়াৰ পিছত
উল্লেখ কৰা ধৰণেৰে, অসম ৰাজ্যত ইয়াৰ প্ৰযোজ্যতাৰ পৰৱৰ্তী
সংশোধন কৰাটো কালোচিত;

১৮৯৯ চনৰ কেন্দ্ৰীয়
অধিনিয়ম ॥

ইয়াৰ দ্বাৰা ভাৰত গণৰাজ্যৰ সাতসত্তৰ সংখ্যক বৰ্ষত
ইয়াক নিম্নলিখিত ধৰণে অধিনিয়মিত কৰা হৈছে:—

সংক্ষিপ্ত নাম,
বিস্তাৰ আৰু
প্ৰাৰম্ভণ

- (১) এই অধিনিয়মখন ভাৰতীয় ষ্টাম্প (অসম সংশোধন)
অধিনিয়ম, ২০২৬ বুলি অভিহিত হ'ব।
(২) ই সমগ্ৰ অসমতে বিস্তাৰিত হ'ব।
(৩) ই তাৎক্ষণিকভাৱে বলবৎ হ'ব।

১৮৯৯ চনৰ
অধিনিয়ম - ॥ ৰ
অনুসূচী। ৰ
সংশোধন

২. মূল অধিনিয়মত, অনুসূচী-। ৰ সলনি, নিম্নলিখিত
প্ৰতিষ্ঠাপিত হ'ব, যথা:—

ক্ৰমিক নং	দলিলৰ প্ৰকাৰ	দলিলৰ বিৱৰণ	ষ্টাম্প শুল্ক (টকাত)
১।	স্বীকৃতি	(i) দেনাদাৰে লিখা বা স্বাক্ষৰ কৰা দেনাৰ স্বীকৃতি	১০০০/- টকা
		(ii) ইতিমধ্যে পঞ্জীকৃত আন এখন দলিলৰ বাবে মূল্যৰ পৰিশোধ লাভ কৰাৰ স্বীকৃতি (অৰ্থাৎ ভূমি বা এপাৰ্টমেণ্ট বিক্ৰীৰ চুক্তি অনুসৰি কিস্তিৰ আংশিক পৰিশোধ ইত্যাদি)	১০০০/- টকা

২।	প্রশাসনিক খত-পত্ৰ				১০০০/- টকা
৩।	দণ্ডক লোৱাৰ দলিল				২০০০/- টকা
৪।	হলফনামা	হলফনামা, সত্যবদ্ধ সাক্ষ্য বা ঘোষণা অন্তৰ্ভুক্ত হব			২০০/- টকা
৫।	চুক্তি বা চুক্তিৰ স্মাৰকপত্ৰ	(ক)	(i)	দখলীকৰণ অধিকাৰ প্ৰদান নকৰাকৈ স্থাৱৰ সম্পত্তি বিক্ৰয় চুক্তি	০.২৫% মহিলাৰ ক্ষেত্ৰত, ০.২৫% তৃতীয় লিংগৰ ক্ষেত্ৰত, ০.৫০% মহিলাৰ সৈতে যৌথ পঞ্জীয়নৰ ক্ষেত্ৰত ০.৭৫% পুৰুষ আৰু অন্যান্য আইনী ব্যক্তিৰ ক্ষেত্ৰত য'ত চুক্তি মূল্য বা ক্ষেত্ৰ মূল্য (যিটো বেছি)ৰ
			(ii)	দখলীকৰণ অধিকাৰ প্ৰদানৰ সৈতে স্থাৱৰ সম্পত্তি বিক্ৰয় চুক্তি	০.৫% মহিলাৰ ক্ষেত্ৰত, ০.৫% তৃতীয় লিংগৰ ক্ষেত্ৰত, ০.৭৫% মহিলাৰ সৈতে যৌথ পঞ্জীয়নৰ ক্ষেত্ৰত ০.১% পুৰুষ আৰু অন্যান্য আইনী ব্যক্তিৰ ক্ষেত্ৰত য'ত চুক্তি মূল্য বা ক্ষেত্ৰ মূল্য (যিটো বেছি)ৰ
			(iii)	ফ্লোটৰ বিক্ৰয় চুক্তি	০.২৫% মহিলাৰ ক্ষেত্ৰত, ০.২৫% তৃতীয় লিংগৰ ক্ষেত্ৰত, ০.৫% মহিলাৰ সৈতে যৌথ পঞ্জীয়নৰ ক্ষেত্ৰত ০.৭৫% যদি সম্পত্তিটো কেৱল পুৰুষ আৰু অন্যান্য আইনী ব্যক্তিৰ নামত পঞ্জীকৃত হয় য'ত চুক্তি মূল্য বা ক্ষেত্ৰ মূল্য (যিটো বেছি)ৰ

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		(খ)	উন্নয়ন চুক্তি:	
		(i)	যৌথ বা পৃথকে পৃথকে স্থাৱৰ সম্পত্তি ধাৰণ বা বিক্ৰী কৰাৰ অধিকাৰৰ সৈতে অট্টালিকাৰ উন্নয়ন আৰু নিৰ্মাণ সম্পৰ্কীয় চুক্তি।	১০,০০০/- টকা।
		(ii)	স্থাৱৰ সম্পত্তিৰ ধাৰণ বা বিক্ৰী কৰাৰ অধিকাৰ অবিহনে নিৰ্মাণ সম্পৰ্কীয় চুক্তি	৫,০০০/- টকা
		(গ)	অন্যান্য চুক্তি	
		(i)	অস্থাৱৰ সম্পত্তি ভাড়া ক্ৰয়ৰ সৈতে জড়িত চুক্তি	৫০০/- টকা
		(ii)	ফ্ৰেঞ্চাইজিৰ সৈতে জড়িত চুক্তি	১০০০/- টকা
		(iii)	চৰকাৰী প্ৰতিভূতি ক্ৰয় বা বিক্ৰয়ৰ সৈতে জড়িত চুক্তি	১০০০/- টকা
		(iv)	বিনিময় পত্ৰ বিক্ৰী সম্পৰ্কীয় চুক্তি	১০০০/- টকা
		(v)	অস্থাৱৰ সম্পত্তি, অংশ, স্ক্ৰিপ, খত- পত্ৰ, ঋণ-পত্ৰ ষ্টক ক্ৰয় বা বিক্ৰয় সম্পৰ্কীয় চুক্তি	১০০০/- টকা
		(vi)	চৰকাৰী সম্পত্তিৰ লগতে ৰেডিঅ', টেলিভিছন, চিনেমা, কেবল নেটৱৰ্ক বা বাতৰি কাকতৰ বাহিৰে আন যিকোনো মাধ্যমত বিজ্ঞাপন প্ৰচাৰৰ সৈতে জড়িত চুক্তি	৫০০/- টকা ৬ মাহৰ অৱধি পৰ্য্যন্ত ১০০০/- টকা ১ বছৰৰ অৱধি পৰ্য্যন্ত
		(vii)	উন্নয়ন বা নিৰ্মাণ চুক্তি	১০ লাখ টকা পৰ্য্যন্ত :৫০০/-

			বা প্রতিভূতি খত-পত্ৰ নোহোৱা কামৰ চুক্তি	টকা ১০ লাখ টকাৰ ওপৰত :১০০০/- টকা
		(viii)	আদালতৰ গোচৰৰ নিষ্পত্তি সম্পৰ্কীয় চুক্তি	২০০০/- টকা
		(ix)	বিবাহ বিচ্ছেদৰ সৈতে জড়িত নিষ্পত্তি বা সন্মতি সম্পৰ্কীয় চুক্তি	২০০০/- টকা
		(x)	বাণিজ্যিক উদ্দেশ্যৰ বাবে গণ মাধ্যম, বিপণন, মনোৰঞ্জন আৰু বৌদ্ধিক সম্পত্তিৰ অধিকাৰ হস্তান্তৰকৰণৰ ব্যৱসায়িক কাৰ্য্যকলাপ সামৰি লোৱা চুক্তি	১০০০/- টকা
		(xi)	বিক্ৰীৰ বাবে ত্ৰিপক্ষিক চুক্তি	৫০০০/- টকা
৬।	স্বত্ব দলিল, পণ বা বন্ধক জমা কৰাৰ সৈতে জড়িত চুক্তি	(ক)	স্বত্ব দলিল পণ বা বন্ধক জমা কৰাৰ সৈতে জড়িত চুক্তি	
		(i)	যদি ঋণৰ পৰিমাণ ৫০০০০০ টকাতকৈ অধিক নহয়	৫০০/- টকা
		(ii)	যদি ই ৫,০০,০০০ টকাতকৈ অধিক হয় আৰু ১০,০০,০০০ টকাতকৈ অধিক নহয়:	১০০০/- টকা
		(iii)	যদি ইয়াৰ পৰিমাণ ১০,০০,০০০ টকাতকৈ অধিক হয় কিন্তু ৩০,০০,০০০ টকাতকৈ অধিক নহয়:	১৫০০/- টকা

		(iv)	যদি ই ৩০,০০,০০০ টকাতকৈ অধিক হয়	৫০০০/- টকা
		(খ) (i)	স্বত্ব দলিল পণ বা বন্ধক জমা কৰাৰ সৈতে জড়িত চুক্তি - বৃহৎ পৰিসৰৰ উদ্যোগৰ বাবে সমতাপূৰ্ণ বন্ধকী	৫০০০/- টকা
		(ii)	স্বত্ব দলিল পণ বা বন্ধক জমা সম্পৰ্কীয় চুক্তি - এমএছএমই উদ্যোগৰ বাবে ন্যায্য বন্ধকী	১০০০/- টকা
		(গ)	ঋণ বা দেনা পৰিশোধৰ সৈতে জড়িত চুক্তি	৫ লাখলৈকে = ৫০০/- টকা ৫ লাখ টকাৰ ওপৰত = ১০০০/- টকা
৭।	সংশোধন / শুধৰণি	(i)	পূৰ্বতে পঞ্জীয়নভুক্ত দলিল সংশোধন কৰা বা শুধৰণি কৰা নথি, কিন্তু কোনো বস্তুগত পৰিৱৰ্তন নকৰা (সম্পত্তিৰ সৈতে)	৩০০০/- টকা
		(ii)	পূৰ্বতে পঞ্জীয়নভুক্ত দলিল সংশোধন কৰা বা শুধৰণি কৰা নথি, কিন্তু কোনো বস্তুগত পৰিৱৰ্তন নকৰা (সম্পত্তি অবিহনে)	২০০০/- টকা
৮।	ক্ষমতাৰ কাৰ্য্যকৰীকৰণৰ ক্ষেত্ৰত নিযুক্তি	(i)	য'ত সম্পত্তিৰ মূল্য ১০০০ টকাতকৈ অধিক নহয়	১০০০/- টকা
		(ii)	আন যিকোনো ক্ষেত্ৰত	২০০০/- টকা
৯।	মূল্যায়ন বা মূল্য নিৰ্ধাৰণ	(i)	য'ত সম্পত্তিৰ মূল্য ১০,০০,০০০ টকাতকৈ অধিক নহয়।	নথিত উল্লেখ কৰা মূল্যৰ ১%
		(ii)	আন যিকোনো ক্ষেত্ৰত	নথিত উল্লেখ কৰা মূল্যৰ ২%
১০।	শিক্ষানবিচ দলিল		শিক্ষানবিচ দলিল	১০০০/- টকা

১১।	কোম্পানী এটাৰ প্রতিষ্ঠা পত্ৰ	(i)	কোম্পানী এটাৰ প্রতিষ্ঠা পত্ৰ- য'ত কোম্পানীৰ কোনো মূলধন অংশ নাই বা নামমাত্র মূলধন অংশ ১,০০,০০০ টকাতকৈ অধিক নহয়।	১০০০/- টকা
		(ii)	য'ত কোম্পানীটোৰ নামমাত্র মূলধন অংশ ১,০০,০০০ টকাতকৈ অধিক কিন্তু ১০,০০,০০০ টকাতকৈ অধিক নহয়।	২০০০ টকা/-
		(iii)	য'ত কোম্পানীৰ নামমাত্র মূলধন অংশ ১০,০০,০০০ টকাতকৈ অধিক হয়	৫০০০/- টকা
১২।	কেৰাণী পদৰ চুক্তি পত্ৰ	কেৰাণী পদ চুক্তি পত্ৰ বা সংবিদা যাৰ দ্বাৰা যিকোনো ব্যক্তি প্রথমে কেৰাণী হিচাপে কাম কৰিবলৈ বাধ্য হয়		১০০০/- টকা
১৩।	ৰায়	(i)	মধ্যস্থতাকাৰীৰ জৰিয়তে ৰায় (সম্পত্তিৰ সৈতে)	২০০০/- টকা
		(ii)	মধ্যস্থতাকাৰীৰ জৰিয়তে ৰায় (সম্পত্তি অবিহনে)	১০০০/- টকা
		(iii)	আদালত প্রতিষ্ঠানৰ জৰিয়তে ৰায় (সম্পত্তিৰ সৈতে)	২০০০/- টকা
		(iv)	আদালত প্রতিষ্ঠানৰ জৰিয়তে প্রদান কৰা ৰায় (সম্পত্তি অবিহনে)	১০০০/- টকা
১৪।	বেংক প্রত্যাহৃতি	(i)	বেংক প্রত্যাহৃতি, চুক্তিৰ যথাযথ পালন বা দায়বদ্ধতাৰ যথাযথ পৰিশোধ নিশ্চিত কৰিবলৈ বেংকে প্রতিভূতি হিচাপে কাৰ্যকৰী কৰা প্রত্যাহৃতি দলিল	১০০০/- টকা
		(ii)	বেংকৰ প্রত্যাহৃতিৰ নবীকৰণ (একে পক্ষ আৰু একে পৰিমাণৰ সৈতে)	৫০০/- টকা

১৫।	বিনিময় পত্ৰ		৫০০/- টকা	
১৬।	বহন পত্ৰ		৫০০/- টকা	
১৭।	বন্ধপত্ৰ		দস্তাবেজ উল্লেখ কৰা মূল্যৰ ২%	
১৮।	বটমৰী বণ্ড		দস্তাবেজ ত উল্লেখ কৰা মূল্যৰ ২%	
১৯।	বাতিলৰ দলিল	(i)	মোক্তাৰনামা বাতিল/ প্রত্যাহাৰ (সম্পত্তিৰ সৈতে)	২০০০/- টকা
		(ii)	বাতিল/ মোক্তাৰনামা প্রত্যাহাৰ (সম্পত্তি অবিহনে)	১০০০/- টকা
		(iii)	পঞ্জীয়নভুক্ত দস্তাবেজ পত্ৰৰ (III) আৰু অন্যথা কোনো বিধিত উপবন্ধিত কৰা হোৱা নাই	১০০০/- টকা
২০।	বিক্ৰীৰ প্ৰমাণপত্ৰ	(i)	যিকোনো বিধি অনুসৰি ক্ষমতাসম্পন্ন ন্যায়ালয় বা প্ৰাধিকৰণে জাৰি কৰা বিক্ৰী প্ৰমাণপত্ৰ।	(ক) কেৱল মহিলাৰ সপক্ষে ১% (খ) তৃতীয় লিংগৰ সপক্ষে ১% (গ) মহিলাৰ সৈতে যৌথ পঞ্জীয়নৰ সপক্ষে ২% (ঘ) আন্তঃমণ্ডলীয় মূল্য বা সংশ্লিষ্ট পক্ষই নিৰ্ধাৰণ কৰা মূল্যৰ ওপৰত, যিটোৱেই বেছি হয়, ৩% যদি সম্পত্তিটো কেৱল পুৰুষ বা আন আইনী ব্যক্তিৰ নামত পঞ্জীয়ন কৰা হৈছে,
		(ii)	প্ৰমাণপত্ৰ বা অন্য দস্তাবেজ যেনে অংশৰ ধনপত্ৰ বা ষ্টক আদি।	১০০০/- টকা
২১।	অধিকাৰ বা মালিকীস্বত্ব প্ৰমাণ কৰা অন্য দস্তাবেজ	অধিকাৰ বা মালিকীস্বত্ব প্ৰমাণ কৰা অন্য দস্তাবেজ ৰ প্ৰমাণপত্ৰ	১০০০/- টকা	

	ৰ প্ৰমাণপত্ৰ		
২২।	বাহন পক্ষ	বাহন পক্ষ (নাওৰ মালিক) আৰু ভাড়াতিয়াৰ মাজত চুক্তি	৫০০/- টকা
২৩।	সংমিশ্ৰণৰ দলিল	পৰিশোধ (ঋণৰ পৰিমাণ বা অংশ) হ্ৰাস কৰাৰ বাবে ঋণী আৰু পাওনাদাৰৰ মাজত চুক্তি	৫০০/- টকা
২৪।	বিক্ৰী (পৰিবহন)	(i) পঞ্জীয়নভুক্ত বিক্ৰী চুক্তি মানি চলি স্থাৱৰ সম্পত্তিৰ পৰিবহন।	(ক) কেৱল মহিলাৰ সপক্ষে ১% (খ) কেৱল তৃতীয় লিংগৰ পক্ষত ১%। (গ) মহিলাৰ সৈতে যৌথ পঞ্জীয়নৰ সপক্ষে ২%। (ঘ) আন্তঃমণ্ডলীয় মূল্য বা সংশ্লিষ্ট পক্ষই নিৰ্ধাৰণ কৰা মূল্যৰ ওপৰত, যিটোৱেই বেছি হয়, ৩% যদি সম্পত্তিটো কেৱল পুৰুষ বা আন আইনী ব্যক্তিৰ নামত পঞ্জীয়ন কৰা হৈছে
		(ii) ৰেবা অধিনিয়মত সংজ্ঞায়িত কৰা অনুসৰি বিক্ৰীৰ পঞ্জীয়নভুক্ত চুক্তিৰ অধীনত- এপাৰ্টমেন্টৰ সৈতে জড়িত পৰিবহন।	(ক) কেৱল মহিলাৰ সপক্ষে ১% (খ) কেৱল তৃতীয় লিংগৰ পক্ষত ১%। (গ) মহিলাৰ সৈতে যৌথ পঞ্জীয়নৰ সপক্ষে ২%। (ঘ) আন্তঃমণ্ডলীয় মূল্য বা সংশ্লিষ্ট পক্ষই নিৰ্ধাৰণ কৰা মূল্যৰ ওপৰত, যিটোৱেই বেছি হয়, ৩% যদি সম্পত্তিটো কেৱল পুৰুষ বা আন আইনী ব্যক্তিৰ নামত পঞ্জীয়ন কৰা হৈছে
		(iii) বন্ধকী মানি চলাত পৰিবহন	(ক) কেৱল মহিলাৰ সপক্ষে ০.৫% (খ) কেৱল তৃতীয় লিংগৰ

			সপক্ষে ০.৫% (গ) মহিলাৰ সৈতে যৌথ পঞ্জীয়নৰ সপক্ষে ১% (ঘ) আন্তঃমণ্ডলীয় মূল্য বা সংশ্লিষ্ট পক্ষই নিৰ্ধাৰণ কৰা মূল্যৰ ওপৰত, যিটোৱেই বেছি হয়, ২% যদি সম্পত্তিটো কেৱল পুৰুষ বা আন আইনী ব্যক্তিৰ নামত পঞ্জীয়ন কৰা হৈছে
		(iv)	আন ক্ষেত্ৰত বিক্ৰী (য'ত বিক্ৰীৰ বাবে কোনো পঞ্জীয়নভুক্ত চুক্তি নাই) (ক) কেৱল মহিলাৰ সপক্ষে ১% (খ) কেৱল তৃতীয় লিংগৰ পক্ষত ১% (গ) মহিলাৰ সৈতে যৌথ পঞ্জীয়নৰ পক্ষত ২% (ঘ) আন্তঃমণ্ডলীয় মূল্য বা সংশ্লিষ্ট পক্ষই নিৰ্ধাৰণ কৰা মূল্যৰ ওপৰত, যিটোৱেই বেছি হয়, ৩% যদি সম্পত্তিটো কেৱল পুৰুষ বা আন আইনী ব্যক্তিৰ নামত পঞ্জীয়ন কৰা হৈছে
		(v)	স্থাৱৰ সম্পত্তিৰ বিক্ৰী (ক) কেৱল মহিলাৰ সপক্ষে ১% (খ) কেৱল তৃতীয় লিংগৰ পক্ষত ১% (গ) মহিলাৰ সৈতে যৌথ পঞ্জীয়নৰ সপক্ষে ২% (ঘ) আন্তঃমণ্ডলীয় মূল্য বা সংশ্লিষ্ট পক্ষই নিৰ্ধাৰণ কৰা মূল্যৰ ওপৰত, যিটোৱেই বেছি হয়, ৩% যদি সম্পত্তিটো কেৱল পুৰুষ বা আন আইনী ব্যক্তিৰ নামত পঞ্জীয়ন কৰা হৈছে

Das

২৫।	হস্তান্তৰ পত্ৰ (একত্ৰীকৰণ)	{ধাৰা ২(১০)ৰ দ্বাৰা সংজ্ঞায়িত কৰা অনুসৰি), ক্ৰমিক নং ৬২ ৰ অধীনত হস্তান্তৰ মূল্য লোৱা বা বেহাই দিয়া নহয় যিমান দূৰলৈকে ই মূল কোম্পানীটোৰ সৈতে সহযোগী একত্ৰীকৰণ বা উচ্চ ন্যায়ালয়ৰ আদেশৰ দ্বাৰা কোম্পানীসমূহৰ একত্ৰীকৰণ বা বিভাজনকে ধৰি কোম্পানীসমূহৰ পূৰ্ণগঠন বা একত্ৰীকৰণ বা গঠন কৰা ন্যায়াধিকৰণৰ আদেশৰ অধীনত কোম্পানীসমূহৰ পূৰ্ণ গঠন বা একত্ৰীকৰণ বা একত্ৰীকৰণ বা বিভাজনৰ সৈতে জড়িত কোম্পানী অধিনিয়ম ২০১৩ (২০১৩ চনৰ কেন্দ্ৰীয় অধিনিয়ম নং ১৮ ৰ ধাৰা ২৩২ আৰু ২৩৩ৰ অধীনত বা বেংকিং বিনিয়মন অধিনিয়ম, (১৯৪৯ চনৰ কেন্দ্ৰীয় অধিনিয়ম নং ১০) ৰ ধাৰা ৪৪ ক ৰ অধীনত ভাৰতীয় ৰিজাৰ্ভ বেংকৰ আদেশৰ দ্বাৰা বেংকিং কোম্পানীসমূহৰ একত্ৰীকৰণ বা বিভাজনৰ বাবে হস্তান্তৰ পত্ৰ	মণ্ডল মূল্যৰ ৩% বা সংশ্লিষ্ট পক্ষই নিৰ্ধাৰণ কৰা মূল্য, যিটো বেছি হওক।
২৬।	প্ৰতিলিপি বা উদ্ধৃতাংশ	প্ৰতিলিপি বা উদ্ধৃতাংশ	৫০০/- টকা
২৭।	যিকোনো দস্তাবেজৰ অনুৰূপ অংশ বা নকল	আইনী দলিলৰ এটা সমান প্ৰতিলিপি যিটোত এটা বা ততোধিক পক্ষই পৃথকে স্বাক্ষৰ কৰে।	১০০০/- টকা
২৮।	শুল্ক বন্ধপত্ৰ	শুল্ক বন্ধপত্ৰ আবকাৰী বন্ধপত্ৰ	দস্তাবেজ ত উল্লেখ কৰা মূল্যৰ ২%
২৯।	ঋণপত্ৰ		দস্তাবেজ পত্ৰত উল্লেখ কৰা মূল্যৰ ১%, নূন্যতম ৫০০/- টকা।
৩০।	সামগ্ৰীৰ সন্দৰ্ভত যোগানৰ আদেশ		১০০/- টকা
৩১।	বিবাহ বিচ্ছেদ		৫০০০/- টকা

৩২।	যিকোনো উচ্চ ন্যায়ালয়ৰ ভূমিকাত অধিবক্তা, উকিল বা মোক্তাৰ হিচাপে প্ৰৱেশ।	যিকোনো উচ্চ ন্যায়ালয়ৰ ভূমিকাত অধিবক্তা, উকিল বা মোক্তাৰ হিচাপে প্ৰৱেশ।	২০০০/- টকা
৩৩।	সম্পত্তিৰ বিনিময়	সম্পত্তি বিনিময়ৰ দলিল	উচ্চ আন্তঃমণ্ডলীয় মূল্য থকা সম্পত্তিৰ আন্তঃমণ্ডলীয় মূল্যৰ ওপৰত ২%
৩৪।	অতিৰিক্ত মূল্য	(i) ইতিমধ্যে বন্ধকত ৰখা সম্পত্তিৰ ওপৰত অধিক মূল্য।	অতিৰিক্ত চাৰ্জৰ পৰিমাণৰ ওপৰত ২%
		(ii) ইতিমধ্যে বন্ধকত ৰখা সম্পত্তিৰ ওপৰত অতিৰিক্ত মূল্য (দখলত নথকা)	অতিৰিক্ত মূল্যৰ পৰিমাণৰ ওপৰত ১%
৩৫।	উপহাৰ	(i) উপহাৰ - উপহাৰৰ সঁজুলি পৰিয়ালৰ সদস্য (নিকটতম তেজ অৰ্থাৎ জৈৱিক পুত্ৰ কন্যা বা দত্তক পুত্ৰ কন্যা)ৰ মাজত নিষ্পত্তি (নং ৫৮) বা ইচ্ছাপত্ৰ বা হস্তান্তৰ নহয়।	সম্পত্তিৰ সংশ্লিষ্ট পক্ষই ঘোষণা কৰা আন্তঃমণ্ডলীয় মূল্য বা মূল্যৰ ০.৫% যিটো অধিক হয় (নিম্নতম ১০০০ টকা আৰু সৰ্বোচ্চ ১০,০০০ টকাৰ সীমাৰেখাৰ সৈতে)
		(ii) উপহাৰ - উপহাৰৰ সঁজুলি বন্দোবস্তি নহয় (নং ৫৮) বা ইচ্ছাপত্ৰ বা অন্য যিকোনো ক্ষেত্ৰত হস্তান্তৰ	(ক) কেৱল মহিলাৰ সপক্ষে ১% (খ) তৃতীয় লিংগৰ সপক্ষে ১% (গ) মহিলাৰ সৈতে যৌথ পঞ্জীয়নৰ সপক্ষে ২% (ঘ) আন্তঃমণ্ডলীয় মূল্য বা সংশ্লিষ্ট পক্ষই নিৰ্ধাৰণ কৰা মূল্যৰ ওপৰত, যিটোৱেই বেছি হয়, ৩% যদি সম্পত্তিটো কেৱল পুৰুষ বা আন আইনী ব্যক্তিৰ নামত পঞ্জীয়ন কৰা হৈছে
৩৬।	ক্ষতিপূৰণ চুক্তি	চুক্তিভিত্তিক সংবিদা য'ত এটা পক্ষই আনটোক যিকোনো হেৰুৱা বা ক্ষতিৰ ক্ষতিপূৰণ দিয়াৰ প্ৰতিশ্ৰুতি দিয়ে।	১০০০/- টকা

৩৭।	পট্টা	পট্টা : অন্তৰ্ভুক্ত কৰি আগুৰলিজ বা উপ-পট্টা আৰু যিকোনো ভাড়া বা উপ-ভাড়াৰ চুক্তি (চহৰ অঞ্চলৰ বাবে ৭.৫% আৰু গ্ৰাম্য অঞ্চলৰ বাবে ১০% বা পক্ষসমূহে সংৰক্ষিত কৰা এ. এ. আৰ. যিটো অধিক হয়, সম্পত্তিৰ মণ্ডল মূল্যৰ ওপৰত ভিত্তি কৰি গড় বাৰ্ষিক ভাড়া গণনা কৰা হ'ব)	
	(ক)	য'ত তেনে সাময়িক পট্টনৰ দ্বাৰা ভাড়া নিৰ্ধাৰণ কৰা হয় আৰু অতিৰিক্ত মাচুল পৰিশোধ কৰা বা প্ৰদান কৰা নহয়।	
	(i)	এবছৰ বা এবছৰতকৈ কম সময়ৰ বাবে সাময়িক পট্টন	২০০/- টকা
	(ii)	এবছৰতকৈ অধিক কিন্তু পাঁচ বছৰৰ অধিক নহয়	সংৰক্ষিত গড় বাৰ্ষিক ভাড়াৰ পৰিমাণ বা মূল্যৰ বাবে ২%।
	(iii)	পাঁচ বছৰৰ অধিক কিন্তু দহ বছৰৰ অধিক নহয়	(ক) কেৱল মাত্ৰ মহিলাৰ নামত হলে ১% (খ) তৃতীয় লিংগৰ নামত হলে ১% (গ) মহিলাৰ সৈতে যৌথৰ নামত পঞ্জীয়ন হলে ২% (ঘ) ৩% যদি সম্পত্তিটো কেৱল পুৰুষ বা আন আইনী ব্যক্তিৰ নামত পঞ্জীয়ন কৰা হয় সংৰক্ষিত গড় বাৰ্ষিক ভাড়াৰ সমান মূল্যৰ বাবে।
	(iv)	দহ বছৰৰ অধিক কিন্তু বিশ বছৰৰ অধিক নহয়	(ক) কেৱল মাত্ৰ মহিলাৰ নামত হলে ১% (খ) তৃতীয় লিংগৰ নামত হলে ১% (গ) মহিলাৰ সৈতে যৌথৰ

				নামত পঞ্জীয়ন হলে ২% (ঘ) ৩% যদি সম্পত্তিটো কেৱল পুৰুষ বা আন আইনী ব্যক্তিৰ নামত পঞ্জীয়ন কৰা হয় সংৰক্ষিত গড় বাৰ্ষিক ভাড়াৰ দুগুণ মূল্যৰ বাবে।
		(v)	বিশ বছৰতকৈ অধিক কিন্তু ত্ৰিশ বছৰতকৈ অধিক নহয়	(ক) কেৱল মাত্ৰ মহিলাৰ নামত হলে ১% (খ) তৃতীয় লিংগৰ নামত হলে ১% (গ) মহিলাৰ সৈতে যৌথৰ নামত পঞ্জীয়ন হলে ২% (ঘ) ৩% যদি সম্পত্তিটো কেৱল পুৰুষ বা আন আইনী ব্যক্তিৰ নামত পঞ্জীয়ন কৰা হয় সংৰক্ষিত গড় বাৰ্ষিক ভাড়াৰ দুগুণৰ সমান মূল্যৰ বাবে।
		(vi)	ত্ৰিশ বছৰতকৈ অধিক কিন্তু এশ বছৰতকৈ অধিক নহয়	(ক) কেৱল মাত্ৰ মহিলাৰ নামত হলে ১% (খ) তৃতীয় লিংগৰ নামত হলে ১% (গ) মহিলাৰ সৈতে যৌথৰ নামত পঞ্জীয়ন হলে ২% (ঘ) ৩% যদি সম্পত্তিটো কেৱল পুৰুষ বা আন আইনী ব্যক্তিৰ নামত পঞ্জীয়ন কৰা হয় সংৰক্ষিত গড় বাৰ্ষিক ভাড়াৰ তিনিগুণৰ সমান মূল্যৰ বাবে।
		(vii)	এশ বছৰতকৈ অধিক বয়সৰ বা স্থায়ীভাৱে	(ক) কেৱল মাত্ৰ মহিলাৰ নামত হলে ১% (খ) তৃতীয় লিংগৰ নামত হলে ১% (গ) মহিলাৰ সৈতে যৌথৰ

				নামত পঞ্জীয়ন হলে ২% (ঘ) ৩% যদি সম্পত্তিটো কেৱল পুৰুষ বা অন্যান্য আইনী ব্যক্তিৰ নামত পঞ্জীয়ন কৰা হয় কেৱল কৃষিৰ উদ্দেশ্যে প্ৰদান কৰা সাময়িক পট্টনৰ ক্ষেত্ৰত এক তৃতীয়াংশ আৰু আন যিকোনো ক্ষেত্ৰত এক ষষ্ঠাংশৰ সমান মূল্যৰ বাবে সাময়িক পট্টনৰ প্ৰথম পঞ্চাশ বছৰৰ বাবে প্ৰদান কৰিবলগীয়া বা বিতৰণ কৰিবলগীয়া ভাড়াৰ সমগ্ৰ পৰিমাণ সংৰক্ষিত গড় বাৰ্ষিক ভাড়াৰ চাৰিগুণ।
		(viii)	য'ত সাময়িক পট্টনৰ কোনো নিৰ্দিষ্ট সময়ৰ বাবে বুলি দাবী নকৰে	(ক) কেৱল মাত্ৰ মহিলাৰ নামত হলে ১% (খ) তৃতীয় লিংগৰ নামত হলে ১% (গ) মহিলাৰ সৈতে যৌথৰ নামত পঞ্জীয়ন হলে ২% (ঘ) ৩% যদি সম্পত্তিটো কেৱল পুৰুষ বা অন্যান্য আইনী ব্যক্তিৰ নামত পঞ্জীয়ন কৰা হয় গড় বাৰ্ষিক ভাড়াৰ পৰিমাণ বা মূল্যৰ তিনিগুণৰ সমান মূল্যৰ বাবে যিটো প্ৰথম দহ বছৰৰ বাবে পৰিশোধ কৰিব লাগিব বা প্ৰদান কৰিব লাগিব যদিহে সাময়িক পট্টন ইমান দিন ধৰি থাকে।
		(খ)	য'ত পট্টা জৰিমনা বা কিস্তি বা আগধনৰ বাবে প্ৰদান কৰা হয় আৰু য'ত ভাড়া সংৰক্ষিত নহয়।	(ক) কেৱল মাত্ৰ মহিলাৰ নামত হলে ১% (খ) তৃতীয় লিংগৰ নামত হলে ১% (গ) মহিলাৰ সৈতে যৌথৰ নামত পঞ্জীয়ন হলে ২%

			(ঘ) ৩% যদি সম্পত্তিটো কেৱল পুৰুষ বা অন্যান্য আইনী ব্যক্তিৰ নামত পঞ্জীয়ন কৰা হয় সম্পত্তিৰ আন্তৰ্গতীয় মূল্যৰ সমান মূল্যৰ বাবে বা সাময়িক পট্টনত নিৰ্ধাৰিত এনে জৰিমনা বা কিস্তি বা অগ্ৰিম ধনৰ পৰিমাণ বা মূল্যৰ সমান মূল্যৰ বাবে, যিটো বেছি হয়।
		(গ)	য'ত সাময়িক পট্টনৰ সংৰক্ষিত ভাড়াৰ উপৰিও জৰিমনা বা কিস্তি বা অগ্ৰিম ধনৰ বাবে মঞ্জুৰ কৰা হয়।
			(ক) কেৱল মাত্ৰ মহিলাৰ নামত হলে ১% (খ) তৃতীয় লিংগৰ নামত হলে ১% (গ) মহিলাৰ সৈতে যৌথৰ নামত পঞ্জীয়ন হলে ২% (ঘ) ৩% যদি সম্পত্তিটো কেৱল পুৰুষ বা অন্য আইনী ব্যক্তিৰ নামত পঞ্জীয়ন কৰা হয় সাময়িক পট্টনত নিৰ্ধাৰিত এনে জৰিমনা বা কিস্তি বা অগ্ৰিমৰ পৰিমাণ বা মূল্যৰ ওপৰত, শুদ্ধৰ উপৰিও যিটো এনে সাময়িক পট্টনত পৰিশোধ কৰিবলগীয়া হ'লহেঁতেন যদি কোনো জৰিমনা বা কিস্তি বা অগ্ৰিম ধন পৰিশোধ কৰা হোৱা নাছিল।
		(ঘ)	চৰকাৰী ভূমিৰ সৈতে জড়িত সাময়িক পট্টন
		(ঙ)	খননৰ সাময়িক পট্টনৰ
			প্ৰযোজ্য অনুসৰি খণ্ড (ক), (খ) আৰু (গ) ৰ অধীনত উল্লেখিত ধৰণে।
			প্ৰযোজ্য অনুসৰি খণ্ড (ক), (খ) আৰু (গ) ৰ অধীনত উল্লেখিত ধৰণে।
৩৮।	শ্বেয়াৰ আৰণ্টন পত্ৰ		২০০/- টকা

৩৯।	আকলন প্রত্যয় পত্ৰ		২০০/- টকা	
৪০।	অনুজ্ঞাপত্ৰ পত্ৰ	(i)	অস্ত্ৰ-শস্ত্ৰৰ সৈতে জড়িত অনুজ্ঞাপত্ৰ	১০০০/- টকা
		(ii)	মৰণাস্ত্ৰৰ সৈতে জড়িত অনুজ্ঞাপত্ৰ	১০০০/- টকা
		(iii)	পেট্ৰলিয়াম আৰু খনিজ পদাৰ্থৰ অনুসন্ধানৰ অনুজ্ঞাপত্ৰ	মুঠ অনুজ্ঞাপত্ৰ মাচুলৰ ২%
		(iv)	আন যিকোনো ক্ষেত্ৰত	মুঠ অনুজ্ঞাপত্ৰ মাচুলৰ ৩%
৪১।	এটা কোম্পানীৰ স্মাৰকপত্ৰ	(i)	কোম্পানী অধিনিয়ম, ২০১৩ (২০১৩ চনৰ ১৮)-ৰ ধাৰা ৫-ৰ অধীনত কোম্পানীৰ স্মাৰকপত্ৰ যদি ইয়াৰ সৈতে সংঘৰ অন্তৰ্নিয়ম থাকে।	(i) ১০০০/- টকা
		(ii)	কোম্পানীৰ স্মাৰকপত্ৰ যদি ইয়াৰ লগত সংঘৰ অন্তৰ্নিয়ম নাথাকে।	(ii) ২০০০/- টকা
৪২।	বন্ধকী	(i)	দখলৰ সৈতে	(ক) কেৱল মাত্ৰ মহিলাৰ নামত হলে ১% (খ) তৃতীয় লিংগৰ নামত হলে ১% (গ) মহিলাৰ সৈতে যৌথৰ নামত পঞ্জীয়ন হলে ২% (ঘ) বন্ধকৰ দ্বাৰা সুৰক্ষিত ধনৰ ৩% যদি সম্পত্তিটো কেৱল পুৰুষ বা আন আইনী ব্যক্তিৰ নামত পঞ্জীয়ন কৰা হৈছে।
		(ii)	দখলৰ অবিহনে	বন্ধকীৰ দ্বাৰা সুৰক্ষিত ধনৰ ০.৫%
৪৩।	শস্যৰ বন্ধকী		১০০/- টকা	
৪৪।	প্ৰমাণীকৰণ কাৰ্য		১০০০/- টকা	

৪৫।	টোকা বা স্মাৰকপত্ৰ	(i)	এক চৰকাৰী প্ৰতিভূতিৰ টোকা বা স্মাৰকপত্ৰ	১০০০/- টকা
		(ii)	মূল্য ১০০ টকা বা একক লেনদেনতকৈ অধিক যিকোনো সামগ্ৰীৰ টোকা বা স্মাৰক পত্ৰ	১০০০/- টকা
		(iii)	যিকোনো ষ্টক বা বজাৰযোগ্য প্ৰতিভূতিৰ নোট বা স্মাৰকপত্ৰ যাৰ মূল্য এশ টকাতকৈ অধিক হয়	১০০০/- টকা
৪৬।	জাহাজৰ অধিনায়কৰ প্ৰত্যাহ্বানৰ প্ৰমাণিত লিপি	জাহাজৰ অধিনায়কৰ প্ৰত্যাহ্বানৰ প্ৰমাণিত লিপি		৫০০/- টকা
৪৭।	বিভাজন	(i)	উত্তৰাধিকাৰী সূত্ৰে পোৱা স্থাৱৰ সম্পত্তিৰ বিভাজন	পৃথক শ্বেয়াৰৰ সৰ্বোচ্চ মূল্য (আন্তৰ্গোণীয় মূল্য) ৰ ০.৫%
		(ii)	যৌথ মালিকৰ মাজত স্থাৱৰ সম্পত্তিৰ বিভাজন	পৃথক শ্বেয়াৰৰ সৰ্বোচ্চ মূল্য (আন্তৰ্গোণীয় মূল্য) ৰ ১%
		(iii)	স্থাৱৰ সম্পত্তিৰ বিভাজন বিতৰণ	মুঠ মূল্যৰ ০.৫%
		(iv)	যিকোনো ৰাজহ প্ৰাধিকাৰী বা দেৱানী আদালতে গৃহীত বিভাজনৰ আদেশ বা মধ্যস্থতাকাৰীজনে দিয়া চূড়ান্ত ৰায়দান।	পৃথক শ্বেয়াৰৰ সৰ্বোচ্চ মূল্যৰ ২% মূল্য
৪৮।	অংশীদাৰিত্ব	(i)	সীমিত মূলধনৰ ভিতৰত অংশীদাৰিত্ব	১০০০/- টকা
		(ii)	অনিৰূপিত মূলধনৰ ভিতৰত অংশীদাৰিত্ব	২০০০/- টকা
		(iii)	অংশীদাৰিত্ব য'ত অৱদানৰ এনে অংশ স্থাৱৰ সম্পত্তিৰ জৰিয়তে ক্ৰয় কৰা হয়	সম্পত্তিৰ আন্তৰ্গোণীয় মূল্যৰ ১%
		(iv)	স্থাৱৰ সম্পত্তি অন্তৰ্ভুক্ত কৰি	সম্পত্তিৰ আন্তৰ্গোণীয় মূল্যৰ

			অংশীদাৰিত্ব ভংগকৰণে স্থাৱৰ সম্পত্তিৰ মালিকীস্বত্বৰ সালসলনি ঘটায়	৩%
		(v)	অন্য পক্ষই অনা স্থাৱৰ সম্পত্তি অন্তৰ্ভুক্ত কৰি অংশসমূহত অংশীদাৰৰ অৱসৰ অন্তৰ্ভুক্তি	সম্পত্তিৰ আন্তৰ্গতীয় মূল্যৰ ওপৰত ৩%
		(vi)	অস্থাৱৰ সম্পত্তি অন্তৰ্ভুক্ত নকৰাকৈ নতুন অংশীদাৰৰ অৱসৰ অন্তৰ্ভুক্তিৰ ভংগকৰণ	৫০০/- টকা
৪৯।	বীমা পত্ৰ			১০০০/- টকা
৫০।	মোক্তাৰনামা		নতুনকৈ প্ৰস্তাৱিত উপ-শ্ৰেণীসমূহৰ বিষয় সাপেক্ষে থাকিব লাগিব	
		(i)	যেতিয়া এজেন্টজন পৰিয়ালৰ সদস্য হয় *--যেতিয়া বিবেচনা আৰু প্ৰাধিকাৰ অবিহনে এজেন্টক অসমত অৱস্থিত কোনো স্থাৱৰ সম্পত্তি বিক্ৰী, উপহাৰ, বিনিময় বা স্থায়ীভাৱে পৃথক কৰিবলৈ (প্ৰকৃত স্বত্বাধিকাৰীৰ দ্বাৰা নিয়ন্ত্ৰণ, দখল আৰু স্বাৰ্থ পৰিত্যাগ কৰা) দিয়া হয় *পৰিয়ালৰ সদস্য : পিতৃ-মাতৃ, সন্তান, পতি বা পত্নী, ভাই- ভনী।	২০০০/- টকা
		(ii)	যেতিয়া এজেন্টজন পৰিয়ালৰ সদস্য নহয় -- যেতিয়া বিবেচনা আৰু প্ৰাধিকাৰ অবিহনে এজেন্টক অসমত অৱস্থিত কোনো স্থাৱৰ সম্পত্তি বিক্ৰী, উপহাৰ, বিনিময় বা স্থায়ীভাৱে পৃথক কৰিবলৈ (প্ৰকৃত স্বত্বাধিকাৰীৰ দ্বাৰা নিয়ন্ত্ৰণ, দখল আৰু স্বাৰ্থ	৫০০০/- টকা

			পৰিত্যাগ কৰা) দিয়া হয়	
		(iii)	যেতিয়া বিবেচনা আৰু প্ৰাধিকাৰৰ বাবে অসমত অৱস্থিত কোনো স্থাৱৰ সম্পত্তি বিক্ৰী, বিনিময় বা স্থায়ীভাৱে পৃথক কৰিবলৈ এজেন্সটক দিয়া হয়।	পৰিশোধ কৰা ক্ষতিপূৰণ ৰাশিৰ ২% বা ১০,০০০ টকা, যিটো অধিক
		(iv)	যেতিয়া বিবেচনা প্ৰাধিকাৰৰ বাবে অসমৰ বাহিৰত অৱস্থিত কোনো স্থাৱৰ সম্পত্তি বিক্ৰী, বিনিময় বা স্থায়ীভাৱে পৃথক কৰিবলৈ এজেন্সটক দিয়া হয়।	৫০০০/- টকা
		(v)	যেতিয়া বিবেচনাৰ বাবে দিয়া হয় আৰু অসমৰ বাহিৰত অৱস্থিত যিকোনো স্থাৱৰ সম্পত্তি বিক্ৰী, বিনিময় বা স্থায়ীভাৱে বিচ্ছিন্ন কৰিবলৈ অভিকৰ্তাক কৰ্তৃত্ব প্ৰদান কৰা হয়।	পৰিশোধ কৰা ক্ষতিপূৰণ ৰাশিৰ ২% বা ১০,০০০ টকা, যিটো অধিক
		(vi)	যেতিয়া এজন বা ততোধিক ব্যক্তিক একক লেনদেন কৰিবলৈ প্ৰাধিকৃত কৰা হয়।	১০০০/- টকা
		(vii)	যেতিয়া এজন ব্যক্তিক এটাতকৈ অধিক লেনদেনত বা সাধাৰণতে বা দহজনতকৈ অধিক ব্যক্তি নোহোৱা যুটীয়াভাৱে বা একাদিক্ৰমে এটাতকৈ অধিক লেনদেন বা সাধাৰণতে কাম কৰিবলৈ প্ৰাধিকৃত কৰা হয়।	২০০০/- টকা
		(viii)	যেতিয়া এজন ব্যক্তিক মূল সম্পত্তিৰ নামত স্থাৱৰ সম্পত্তিৰ অংশ ধনপত্ৰ চুক্তিপত্ৰ ঋণপত্ৰ ষ্টক অথবা কোনো কোনো বজাৰযোগ্য	১০০০/- টকা

			প্রতিভূতি ক্ৰয় কৰাৰ একমাত্ৰ উদ্দেশ্যে প্ৰাধিকৃত কৰা হয়।	
		(ix)	প্ৰমাণিত মোক্তাৰনামা	২০০০/- টকা
		(x)	আন যিকোনো ক্ষেত্ৰত মোক্তাৰনামা।	১০০০/- টকা
৫১।	প্ৰতিশ্ৰুতি পত্ৰ			১০০০/- টকা
৫২।	বিলৰ প্ৰত্যাখ্যান			১০০০/- টকা
৫৩।	জাহাজৰ পৰিচালকৰ দ্বাৰা প্ৰত্যাখ্যান		জাহাজখনৰ পৰিচালকে কোনো লেখ্যপত্ৰপ্ৰমাতা, দণ্ডাধীশ বা অন্য প্ৰাধিকৃত বিষয়াৰ আগত এনে এক ভ্ৰমণৰ পিছত কৰা আনুষ্ঠানিক ঘোষণা য'ত জাহাজখনে দুৰ্ঘটনা, প্ৰাকৃতিক দুৰ্যোগ আদিৰ দৰে অসাধাৰণ পৰিঘটনাৰ সন্মুখীন হৈছে।	১০০০/- টকা
৫৪।	আমমোক্তাৰনামা			১০০০/- টকা
৫৫।	ৰচিদ			১০০০/- টকা
৫৬।	বন্ধকত ৰখা সম্পত্তিৰ প্ৰত্যাৰ্পণ	(i)	চৰকাৰী বিভাগসমূহত জড়িত বন্ধকত ৰখা সম্পত্তিৰ প্ৰত্যাৰ্পণ	(i) ৫০০/- টকা
		(ii)	আন যিকোনো ক্ষেত্ৰত বন্ধকত ৰখা সম্পত্তিৰ প্ৰত্যাৰ্পণ	(ii) ১০০০/- টকা
৫৭।	অধিকাৰ মুকলি কৰা বা পৰিত্যাগকৰণ	(i)	উত্তৰাধিকাৰী সূত্ৰে পোৱা সম্পত্তিৰ সৈতে জড়িত অধিকাৰ পৰিত্যাগ কৰা	সম্পত্তিৰ আন্তৰ্গোষ্ঠীয় মূল্যৰ ৩%
		(ii)	আন কোনো ক্ষেত্ৰত (সংযুক্ত স্বত্বাধিকাৰীৰ মাজত)	সম্পত্তিৰ আন্তৰ্গোষ্ঠীয় মূল্যৰ ৩%
৫৮।	প্ৰতিবাদী চুক্তিপত্ৰ		বোজাই কৰা সামগ্ৰীৰ ওপৰত এক ঋণ বিচৰা কোনো দলিল	১০০০/- টকা
৫৯।	নিৰাপত্তা চুক্তিপত্ৰ		এটা কাৰ্যালয়ৰ বা কোনো ধন সম্পত্তিৰ হিচাপ লোৱাৰ বাবে	দস্তাবেজত উল্লেখ কৰা মূল্যৰ

		কাৰ্যকৰী কৰা নিৰাপত্তা বা বন্ধকী দলিল	২%
৬০।	বন্দোবস্তি	(i) পৰিয়ালৰ সদস্যৰ ক্ষেত্ৰত নিষ্পত্তিৰ দলিল (স্বীধনৰ দলিলকে অন্তৰ্ভুক্ত কৰি)।	সম্পত্তিৰ আন্তৰ্গতীয় মূল্যৰ ২%
		(ii) আন যিকোনো ক্ষেত্ৰত নিষ্পত্তিৰ দলিল (ইচ্ছাপত্ৰৰ দলিলকে অন্তৰ্ভুক্ত কৰি)	সম্পত্তিৰ আন্তৰ্গতীয় মূল্যৰ ৩%
৬১।	অংশীদাৰিত্বৰ পৰোৱানা	অংশীদাৰিত্বৰ পৰোৱানা	৫০০/- টকা
৬২।	স্থিপিং আদেশ	স্থিপিং আদেশ	৫০০/- টকা
৬৩।	সাময়িক পট্টনৰ সমৰ্পণ	সাময়িক পট্টনৰ সমৰ্পণ	৫০০০/- টকা
৬৪।	হস্তান্তৰকৰণ	(i) এক কোনো নিগমিত কোম্পানী বা অন্য নিগমিত নিকায়ৰ অংশ হস্তান্তৰ কৰা	লিখিত মূল্যৰ ১%
		(ii) ঋণপত্ৰৰ হস্তান্তৰকৰণ	লিখিত মূল্যৰ ২%
		(iii) প্রশাসক সাধাৰণ অধিনিয়ম, ১৯৬৩ ৰ ধাৰা ২২ ৰ অধীনত কোনো সম্পত্তিৰ হস্তান্তৰকৰণ	১০০০/- টকা
		(iv) চুক্তিপত্ৰ, বন্ধকী দলিল বা বীমা আঁচনিৰ দ্বাৰা সুৰক্ষিত কোনো সূতৰ হস্তান্তৰকৰণ	লিখিত মূল্যৰ ২%
৬৫।	সাময়িক পট্টনৰ হস্তান্তৰকৰণ		অনুচ্ছেদ ৩৭ ৰ দৰে একেই সাময়িক পট্টন
৬৬।	ন্যাস	(i) কোনো সম্পত্তিৰ বা সংশ্লিষ্ট ন্যাসৰ ঘোষণা যেতিয়া ইচ্ছাপত্ৰ নোহোৱাকৈ কোনো লিখিত প্ৰকাৰে কৰা হয়	আন্তৰ্গতীয় মূল্যৰ ২%
		(ii) সম্পত্তিৰ নিষ্পত্তি নোহোৱাকৈ ন্যাস	ন্যাসৰ মূল্যৰ ৩% (নিম্নতম ২০০০/- টকা))

		(iii)	ন্যাসৰ বাতিলকৰণ / পুনৰ গঠন	২০০০/- টকা
৬৭।	সামগ্ৰীৰ বাবে ইচ্ছাপত্ৰ পৰোৱানা		সামগ্ৰীৰ বাবে পৰোৱানা	৫০০/- টকা
৬৮।	ইচ্ছাপত্ৰ	(i)	ইচ্ছাপত্ৰৰ দলিল	ৰেহাইপ্ৰাপ্ত
		(ii)	ইচ্ছাপত্ৰৰ বাতিলকৰণ	ৰেহাইপ্ৰাপ্ত


 VETTED BY THE
 LEGISLATIVE DEPARTMENT
 ON 25.07.2016

STATEMENT OF OBJECTS AND REASONS

The Indian Stamp Act, 1899 (Central Act II of 1899), is the principal act governing the levy and collection of stamp duty on instruments in the State of Assam. Schedule-I appended to the said Act specifies the several categories of instruments chargeable with duty and the rates of duty leviable thereon.

The rates of stamp duty presently in force in the State, as set out in the existing Schedule-I, have remained substantially unrevised for a considerable period and do not accurately reflect prevailing property values, the present-day character of commercial and civil transactions, or the wide range of instruments now in common use.

In consequence, the existing Schedule has, in several respects needs a comprehensive revision.

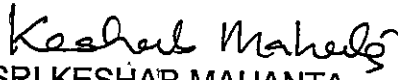
With a view to rationalising and modernising the structure of stamp duty in the State, and to substituting the pre-existing Schedule-I of the principal Act with a comprehensive and updated Schedule, Government have considered it expedient to bring forward the present amendment. The proposed Schedule seeks, among other things, to achieve the following objects, namely:

1. to substitute the pre-existing Schedule-I of the Indian Stamp Act, 1899, in its application to the State of Assam, by a revised Schedule-I comprehensively enumerating the categories of instruments and the corresponding rates of stamp duty leviable thereon;
2. to rationalise the rates of stamp duty across the several articles of the Schedule, by providing, as the case may be, fixed rates of duty for instruments of a formal or documentary character and ad valorem rates of duty for instruments involving the transfer or creation of interest in property, so as to bring the rates into conformity with present-day values of property and transactions;
3. to adopt the zonal value of the property as the basis for the computation of ad valorem stamp duty in respect of instruments relating to immovable property, and to provide, where applicable, for the duty to be levied on the zonal value or on the value set forth in the instrument, whichever is higher;
4. to promote and encourage the ownership and registration of property in the name of women and of persons of the third gender, by providing concessional rates of stamp duty in respect of instruments executed solely in favour of women or of the third gender, and, in a graded manner, in respect of instruments executed jointly with women, thereby advancing the objectives of social and gender empowerment;
5. to update and expand the categories of instruments enumerated in the Schedule, so as to include instruments and transactions which have come into common use but were not adequately provided for in the pre-existing Schedule, and to define

and describe the several sub-categories of instruments with greater clarity and precision;

6. to continue to extend, and where appropriate to provide, exemptions and concessions in respect of instruments of a particular class, including the exemption of instruments of will and of revocation of will from the levy of stamp duty; and

The Bill seeks to achieve the aforesaid objects.


SRI KESHAB MAHANTA

(Name of the Minister)

Minister,

Revenue & Disaster Management Department,
Government of Assam.



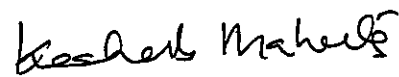
Secretary,

Legislative Department

INDIAN STAMP (ASSAM AMENDMENT) BILL, 2026

Financial Memorandum

The Bill will not require any expenditure from the Consolidated Fund of the State once it comes into force, and expenditure related to Technological interventions required for the implementation will be funded from the state budget heads.



(Keshab Mahanta)

MINISTER

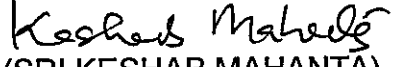
Revenue & Disaster Management
Department

THE INDIAN STAMP (ASSAM AMENDMENT) BILL, 2026

MEMORANDUM OF DELEGATED LEGISLATION

The Bill seeks to substitute the pre-existing Schedule-I of the Indian Stamp Act, 1899, in its application to the State of Assam, by a revised Schedule-I specifying the categories of instruments and the rates of stamp duty leviable thereon.

The Bill does not involve any delegation of legislative power.


(SRI KESHAB MAHANTA)

MINISTER
Revenue & Disaster Management
Department

Comparative Statement of Stamp Schedule

SL	Article Deed type	Existing Sub Category	Proposed Sub Category	Current Stamp Duty (In rupees)	Proposed Stamp Duty (in rupees)	Comparative Remarks (2021 Act vs. Proposed)
1	Acknowledgement	-	(I) Acknowledgement of debt written or signed by debtor	Rs 100	Rs.1000/-	Rate increased from Rs.100 to Rs.1000.
		-	(II) Acknowledgement of receipt of payment of consideration on account of another deed already registered (i.e. installment part payment as per agreement for sale of a land or apartment etc.)		Rs.1000/-	New sub-category (II) introduced for receipt acknowledgements on registered deeds (Rs.100)
2	Administrative Bond	-	Administrative Bond	Rs 500	Rs.1000/-	Doubled to Rs.1000
3	Adoption deed	-	Adoption	Rs 500	Rs.2000/-	Increased to Rs.2000
4	Affidavit	-	Affidavit including affirmation or declaration	Rs 100	Rs.200/-	Increased to Rs.200
	Agreement or memorandum of Agreement	a. Agreement for Conveyance b. Development Agreement c. other Agreement	a. (I) Agreement for sale of immovable property without delivering possession a. (II) Agreement for sale of immovable property with delivering possession a. (III) Agreement for sale of flat by real estate developer under a development agreement	a. Rs 100 for argreement value up to Rs 1,00,000 Rs 1000 for agreement value of Rs 1,00,000 to 10,00,000 Rs 5,000 for agreement value above Rs 10,00,000	a. (I) 0.25%on Agreement value or zonal value (whichever is higher) a. (II) 1% on Agreement value or zonal value (whichever is higher) a (III) 0.25% in favour of women 0.25% in favour ofthird gender 0.5% in favour ofjoint registration with women 0.75% if the property is registered exclusively in the name of a male or other juridical person	Agreement for conveyance slab (Rs.100/1,000/5,000) retained. New sub-category for with-possession agreements at 0.5% ad valorem. RERA flat/apartment added. 'Other Agreement' expanded with 11 new sub-categories (franchise, work contracts, media/IP etc.) —
			b. Development Agreement : b. (I) Agreement relating to development and construction of building with rights to hold or sale immovable property jointly or severally b. (II) Construction agreement with No rights of hold or sell immovable property	b. Rs.5000/-	b. (I) Rs.10,000/- b. (II) Rs.5000/-	Increased to Rs.10000for b(1)

5			c. Other Agreement :	c.Rs 100	Rs.500/-	Increased to Rs.500
			I. Agreement relating to hire purchase of movable property			
			II. Agreement relating to franchise	Proposed sub category	Rs 1000 /-	
			III. Agreement relating to purchase or sale of a government security	Proposed sub category	Rs.1000/-	
			IV. Agreement relating to sale of bill of exchange	Proposed sub category	Rs.1000/-	
			V. Agreement relating to purchase or sale of movable properties, shares, scrips, bonds, debentures, debentures stocks	Proposed sub category	Rs.1000/-	
			VI. Agreement relating to advertisement on government property and on Radio, Television, Cinema, Cable network or any other media other than newspaper.	Proposed sub category	Rs.500/- up to 6 month tenure Rs.1000/- up to 1 year tenure	
			VII. Work contract, Not being a development or construction agreement or a security bond	Proposed sub category	Upto 10 lakhs: Rs.500/- Above 10 lakhs: Rs.1000/-	
			VIII. Agreement relating to settlement of court case	Proposed sub category	Rs.2000/-	
			IX. Agreement relating to settlement or consent pertaining to divorce	Proposed sub category	Rs.2000/-	
			X. Agreement covering business activities in media, marketing, entertainment and intellectual property rights transfer for commercial purpose.	Proposed sub category	Rs.1000 /-	
6	Agreement relating to deposit of title deeds, pawn or pledge	I. Agreement relating to deposit of Title deed pawn pledge - a. If such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement- (i) if the amount of loan does not exceed Rs. 1000 (ii) if it exceeds Rs. 1,000 and does not exceed Rs. 10,000 : (iii) and for every Rs 10,000 or part thereof in excess of Rs 10,000 (iv) if such loan or debt is repayable not more than three months from the date of such instrument b. If such loan or debt is repayable not more than three months from the date of such instrument	a. Agreement relating to deposit of Title deed pawn pledge or hypothecation. (i) if the amount of loan does not exceed Rs. 500000 (ii) if it exceeds Rs. 5,00,000 and does not exceed Rs. 10,00,000 : (iii) if it exceeds Rs. 10,00,000 and does not exceed Rs. 30,00,000 : (iv) if it exceeds Rs 30,00,000 b. (i) Agreement relating to deposit of Title deed pawn pledge or hypothecation - Equitable mortgage for large scale industries (ii) Agreement relating to deposit of Title deed pawn pledge or hypothecation - Equitable mortgage for MSME industries c. Agreement relating to secure repayment of a loan or 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, (i) if the amount of loan does not exceed Rs 1000; 100 (ii) if it exceeds Rs 1000 and does not exceed Rs 10,000 : Rs 20 - (iii) and for every Rs 10,000 or part thereof in excess of Rs 10,000 : Rs 100 (b) If such loan or debt is repayable not more than three months from the date of such instrument - Same of the duty payable as No 13(b)	a.(i)Rs.500/- (ii)Rs.1000/- (iii)Rs.1500/- (iv) Rs.5000/- b. (i)Rs.5000/- (ii) Rs.1000/- c. Upto 5 lakh = Rs.500/- Above 5 lakh = Rs.1000/-	2021 Act rates were legacy-era low (Rs.10/20/100). Draft substantially revises to Rs.200–5,000 slabs. MSME concession (Rs.500) and large industry category (Rs.5,000) newly introduced. Equitable mortgage cap of Rs.10,000 present in 2021 Act is now replaced by slab structure.

7	Amendment Deed Correction Deed	NEW ARTICLE	(I) Document amending or correcting previously registered deed, but Not making any material alterations(with property)	Proposed Article	Rs.3000/-	NEW ARTICLE — not present in 2021 Act. Addresses correction/rectification deeds; a common transaction type previously unspecified.
			(II) Document amending or correcting previously registered deed, but Not making any material alterations (without property)		Rs.2000/-	
8	Appointment in execution of power	I. Where the value of the property does not exceed Rs 1000	I. Where the value of the property does not exceed Rs 1000	Rs 100	Rs.1000/-	Increased to Rs.1000
		II. In any other case	II. In any other case	Rs 200	Rs.2000/-	Increased to Rs.2000
9	Appraisement or Valuation	I. Where the value of the property does not exceed Rs 1000	I. Where the value of the property does not exceed Rs 10,00,000	a. Same duty as bond 15 (2% of the value set forth in the document)	1% of the value set forth in the document	Major change: 2021 Act had flat Rs.50 for 'any other case'. Draft shifts to ad valorem 1%/2% with threshold raised to Rs.10 lakh. Significant revenue enhancement on high-value valuations.
		II. In any other case	II. In any other case	b. Rs 50	2%of the value set forth in the document	
10	Apprenticeship Deed	-	-	Rs 100	Rs.1000/-	Increased to Rs.1000
11	Article of association of a company	Articles of association of a company - (I) Where the company has No share capital or the Nominal share capital does not exceed Rs 2500 (II) Where the company's Nominal share capital exceeds Rs 2500 but does Not exceed Rs 5000 (III) Where the company's Nominal share capital exceeds Rs 5000 but does Not exceed Rs 100000 (IV) Where the company's Nominal share capital exceeds Rs 1,00,000	Articles of association of a company - (I) Where the company has No share capital or the Nominal share capital does not exceed Rs 1,00,000 (II) Where the company's Nominal share capital exceeds Rs 1,00,000 but does Not exceed Rs 10,00,000 (III) Where the company's Nominal share capital exceeds Rs 10,00,000	(a) where the company has no share capital or the nominal share capital does not exceed Rs 2,500 : Rs 150 - (b) where the nominal share capital exceeds Rs 2,500 but does not exceed Rs 5000 : Rs 200 - (c) where the nominal share capital exceeds Rs 500 but does not exceeds Rs 1,00,000 Rs 500 - (d) where the nominal share capital exceeds Rs 1,00,000 Rs 750 -	(I) Rs.1000 /- (II) Rs.2000 /- (III) Rs.5000 /-	(Rs.1,000/2,000/5,000) by share capital brackets. Overall increase for companies with large share capital.
12	Articles of clerkship	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.- Assignment See Conveyance (No. 23), Transfer (No. 62), and Transfer of Lease (No. 63); as the case may be, Attorney, See Entry as an Attorney (No. 30), and Power-of-Attorney (No. 48). Authority to adopt, See Adoption-Deed (No. 3).	Articles of clerkship or contract whereby any person first becomes bound to serve as a clerk	Rs 250	Rs.1000 /-	Increased from Rs.250 to Rs.1000.
13	Award	a. where amount or value of the property to which the award relates, as set forth in such award, does not exceed Rs. 1000, b. if exceeds Rs 1000 but does not exceed Rs 5000 and for every additional Rs 1000 or part thereof in	(I) Award through arbitrator (with property)	(a) where amount or value of the property to which the award relates as set forth in such award, does not	Rs.2000 /-	2021 Act used ad valorem 2%. Draft replaces with flat rates differentiated by arbitral vs. court and with/without property. Simplification but potential revenue loss on large arbitral awards.
			(II) Award through arbitrator (without property)	property to which the award relates as set forth in such award, does not	Rs 1000	
			(III) Award through court institution (with property)	(b) if exceeds Rs 1,000 - but does not exceed Rs 5,000 - and for every additional Rs 1,000 - or part thereof	Rs.2000 /-	
			(IV) Award through court institution (without property)	in excess of Rs 5,000 — 2% of	Rs 1000	

14	Bank Guarantee	NEW ARTICLE	I. Bank Guarantee, Guarantee deed executed by a bank as surety to secure the due performance of a contract or the due discharge of liability II. Renewal of a bank guarantee (with the same party and same amount)	-	I. Rs 1000 II. Rs 500	NEW ARTICLE — Bank Guarantees not covered in 2021 Act. Addresses a major gap given prevalence of bank guarantees in government contracts. Renewal at concessional Rs.500.
15	Bill of Exchange	(b) Where payable otherwise than on demand (i) Where payable not more than three months after date or sight: If the amount of the bill or note does not exceed Rs. 5,000 If it exceed Rs. 5,000 but does not exceed Rs. 10,000 And for every additional Rs. 1,000 or part thereof in excess of Rs. 10,000 (ii) Where payable more than three months but not more than six months after date or sight: If the amount of the bill or note does not exceed Rs. 5,000 If it exceed Rs. 5,000 but does not exceed Rs. 10,000 And for every additional Rs. 1,000 or part thereof in excess of Rs. 10,000 (iii) Where payable more than six months but not more than nine months after date or sight: If the amount of the bill or note does not exceed Rs. 5,000 If it exceed Rs. 5,000 but does not exceed Rs. 10,000	REMOVED ALL SUB CATEGORIES	Ranging from Rs 2 to Rs 5	I. Rs.500/-	2021 Act had complex slab structure. Draft simplifies to flat Rs.500.
16	Bill of Lading	-	-	Rs 10	Rs.500/-	Increase from Rs.10 to Rs.500.
17	Bond	-	-	2% of of the value set forth in the document	2% of the value set forth in the document	Unchanged at 2% of document value.
18	Bottomry Bond	-	-	2% of the value set forth in the document	2% of the value set forth in the document	Unchanged at 2% (same duty as Bond No.15 in 2021 Act).
19	Cancellation deed	-	(I) Cancellation Revocation of power of attorney (with property)	Rs 1000	Rs 2000	Expanded from single Rs.1,000 to three sub-categories: POA cancellation with property Rs.2,000 (doubled), without property Rs.1,000 (unchanged), other registered docs Rs.1,000 (unchanged). Higher duty on property-linked cancellations deters misuse.
		-	(II) Cancellation Revocation of power of attorney (without property)		Rs 1000	
		-	(III) Of registered documents and Not otherwise provided for by any law		Rs 1000	
20	Sale certificate	-	I.Sale certificate issued by competent court or authority under any Act Law.	(a)1%for women solely (b) 2% for joint registration with women @ 3% if the property is registered exclusively in the name of a male or other juridical person	(a)1% in favour of women solely (b)1% in favour of third gender (c) 2% in favour of joint registration with women (d) 3% if the property is registered exclusively in the name of a male or other juridical person on zonal value or the value fixed by the concerned parties, whichever is higher	Third gender (1%) added to existing women (1%), joint-with-women (2%), male (3%) structure. Certificate or document evidencing shares/stock separately taxed at Rs.1,000 — new sub-category.
		-	II. Certificate or other document like share script or stock etc.	New Addition	Rs 1000	

21	Certificate of other document evidencing right or title	-	-	Rs 500	Rs.1000/-	Increased to Rs.1000
22	Charter party	-	Contract between a charter (ship owner) and hirer	Rs 50	Rs 500	Increased from Rs.50 to Rs.500. 10x increase.
23	Composition deed	-	Agreement between debtor & creditor for reducing payment (sum or portion of debt)	Rs 100	Rs 500	Increased to Rs.500
24	Sale (conveyance)	-	(I) Conveyance of immovable property in compliance of registered agreement to sale.	(a)1%for women solely (b) 2% for joint registration with women © 3% if the property is registered exclusively in the name of a male or other juridical person	(a)1% in favour of women solely (b)1% in favour of third gender solely (c) 2% in favour of joint registration with women (d) 3% if the property is registered exclusively in the name of a male or other juridical person on zonal value or the value fixed by the concerned parties, whichever is higher	Major expansion: 2021 Act had a single 1%/2%/3% rate. Draft creates 5 sub-categories. Mortgage-compliance conveyance at concessional 0.5%/1%/2%. 'Other cases' increased to 2%/3%/4% (male rate up from 3% to 4%). Movable property sale newly added. Third gender parity throughout.
		-	(II) Conveyance relating to apartment - as defined in RERA act in pursuance of an registered agreement to sale		(a)1% in favour of women solely (b)1% in favour of third gender solely (c) 2% in favourof joint registration with women (d) 3% if the property is registered exclusively in the name of a male or other juridical person on zonal value or the value fixed by the concerned parties, whichever is higher	
		-	(III) Conveyance in compliance of mortgage		(a)0.5% in favour of women solely (b)0.5% in favour of third gender solely (c) 1% in favourof joint registration with women (d) 2% if the property is registered exclusively in the name of a male or other juridical person on zonal value or the value fixed by the concerned parties, whichever is higher	

		-	(IV) Sale in other cases (where there is no registered agreement for sale)		(a) 2% in favour of women solely (b) 2% in favour of third gender solely (c) 3% in favour of joint registration with women (d) 4% if the property is registered exclusively in the name of a male or other juridical person on zonal value or the value fixed by the concerned parties, whichever is higher	
		-	(V) Sale of movable property		(a)1% in favour of women solely (b)1% in favour of third gender solely (c) 2% in favourof joint registration with women (d) 3% if the property is registered exclusively in the name of a male or other juridical person On the value of the movable property	
25	Conveyance (amalgamation)*	NEW ARTICLE	Conveyance {as defined by section 2 (10)} not being a transfer charged or exempted under item no 62, so far as it relates to reconstruction or amalgamation of companies including subsidiary amalgamation with parent company or merger or demerger of companies by an order of the High Court or reconstruction or amalgamation or merger or demerger of companies under the order of Tribunals constituted under section 232 and 233 of the Companies Act, 2013 (Central Act 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 (Central Act 10 of 1949) .	-	3% of zonal value or the value fixed by the concerned parties, whichever is higher	NEW ARTICLE — Company amalgamations/mergers/demergers under Companies Act 2013 and RBI orders. Not in 2021 Act. Rate: 3% of zonal value or agreed value, whichever higher.
26	Copy or Extract	-	-	Rs 50	Rs.500/-	Increased to Rs.500
27	Counterpart or a duplicate of any instrument	-	An identical copy of a legal instrument that is signed separately by one or more parties	Rs 500	Rs.1000/-	Increased to Rs.1000
28	Customs Bond	a. where the amount does not exceed Rs 1000 b. In any other cases	Custom Bond /Excise Bond	2% of value set forth in the document	2% of value set forth in the document	Changed from 'same duty as Bond (No.15)' to flat 2% of document value. Simplification.

29	Debenture	Debenture a. By endorsement or by a separate instrument of transfer, where the amount or value does not exceed ₹10, ₹10 to ₹50, ₹50 to ₹100, ₹100 to ₹200, ₹200 to ₹300, ₹300 to ₹400, ₹400 to ₹500, ₹500 to ₹600, ₹600 to ₹700, ₹700 to ₹800, ₹800 to ₹900, ₹900 to ₹1,000, and for every ₹500 or part thereof in excess of ₹1,000. b. By delivery, i. where the amount or value of the consideration for such debenture as set forth therein does not exceed ₹50, ii. where it exceeds ₹50 but does not exceed ₹100, ₹100 to ₹200, ₹200 to ₹300, ₹300 to ₹400, ₹400 to ₹500, ₹500 to ₹600, ₹600 to ₹700, ₹700 to ₹800, ₹800 to ₹900, ₹900 to ₹1,000, and for every ₹500 or part thereof in excess of ₹1,000.	REMOVED ALL SUB CATEGORIES	Ranging from rupee 1 to rupees 7 per thousand	1% of the value set forth in the document , minimum Rs.500/-	Changed from complex slab to flat 1% (minimum Rs.100). Simplification.
30	Delivery order on respect of goods	-	-	Rs 10	Rs.100/-	Increased to Rs.100
31	Divorce	-	-	Rs 200	Rs.5000/-	Increased from Rs.200 to Rs.5000.
32	Entry as an Advocate, Vakil or Attorney on the Role of any High Court	Entry as an advocate, vakil or attorney on the roll of any High Court under the Indian Bar Council Act, 1926, or in exercise of powers conferred on such court by letters a. in any case of an advocate or vakil, b. in any case of an attorney. Exemptions: Entry of advocate, vakil or attorney on the roll of any High Court when he has previously been enrolled in High Court, omitted.	-	Rs 500	Rs.2000/-	Increased to Rs.200
33	Exchange of property	-	Deed of exchange of property	(a)1%for women solely (b) 2% for joint registration with women © 3% if the property is registered exclusively in the name of a male or other juridical person	2% upon the zonal value of the property having higher zonal value	Gender concession REMOVED. 2021 Act had 1%/2%/3% tiered. Draft applies flat 2% on higher-value property..
	Further charge	(a) When the original mortgage is one of the description referred to in clause (a) of Article No. 40 (that is, with possession).	(I) Further charge on already mortgaged property with possession	(a) When the original mortgage is one of the description referred to in clause a of article 40: same duty as a Conveyance (No.23)	2%on the further charge amount	Restructured. 2021 Act referenced conveyance rates. Draft: with-possession 2%, without-possession 1% of further charge amount. Clearer formulation.

34		(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. (ii) If the possession is not so given	(II) Further charge on already mortgaged property (Without Possession)	(b) When such mortgage is one of the description referred to in clause (b) of the Article No. 40 (that is, without possession): (i) At the time of execution of the instrument of further charge possession such instrument; is given, or agreed to be given under such instrument : same as 23 (ii) if the possession is not so given: same as bond 15	1%on the further charge amount	Ad-valorem of 1%
35	Gift	-	(I) Gift – Instrument of gift Not being a settlement (No.58) or will or transfer within Member of the family (Nearest blood ie biological son daughter or adopted son daughter)	0.5% (with a cap of minimum Rs.1000 and maximum of Rs.10,000)	0.5% of zonal value or value declared by the concerned parties of the property whichever is higher (with a cap of minimum Rs.1000 and maximum of Rs.10,000)	Blood-relative gift narrowed to only biological/adopted son/daughter (cap Rs.1,000–10,000). 2021 Act's 0.5% had no monetary cap. Other gifts retain 1%/2%/3% structure with third gender added.
		-	(II) Gift – Instrument of gift Not being a settlement (No.58) or will or transfer in all other case	(a)1%for women solely (b) 2% for joint registration with women © 3% if the property is registered exclusively in the name of a male or other juridical person	(a)1%in favour of women solely (b)1% in favour of third gender (c) 2% in favour of joint registration with women (d) 3% if the property is registered exclusively in the name of a male or other juridical person of the zonal value or value declared by the concerned parties of the property whichever is higher	
36	Indemnity Bond	-	Contractual agreement where one party promises to compensate another for any lost or damage	Rs 1000	Rs 1000 /-	Unchanged at Rs.1,000.
	Lease	Leases, including an under-lease, sub-lease and any agreement to let or sublet— (a) Where by such lease the rent is fixed and no premium is paid or pledged— (i) Where the lease purports to be for a term of less than one year. (ii) Where the lease purports to be for a term of one year but not more than seven years. (iii) Where the lease purports to be for a term exceeding seven years, and not exceeding ten years. (iv) Where the lease purports to be for a term exceeding ten years. but	Lease : including an underlease or sublease and any agreement to let or sublet (Average annual rent shall be calculated upon the zonal value of the property @7.5% for urban areas and 10% for rural areas or the AAR reserved by parties whichever is higher) 35 (a) where by such lease the rent is fixed and no premium is paid or delivered (I) Lease for Less than one year	2% for the whole amount payable or deliverable under such lease	Rs 200 /-	Valuation basis fundamentally changed: draft requires AAR calculated on zonal value @ 7.5% (urban)/10% (rural) or actual AAR, whichever higher — major upward revision since contractual rents typically below zonal. Short lease (≤1 yr) fixed at Rs.200. Gender-tiered rates applied from 5+ years. Govt. and mining leases explicitly covered (new).
			(II)Not less than One year but Not more than five years	2% for the amount or value of the average annual rent reserved	2% for the amount or value of the average annual rent reserved	

for a term exceeding ten years, but not exceeding twenty years. (v) Where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years. (vi) Where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years. (vii) Where the lease purports to be for a term exceeding one hundred years, or in perpetuity. (viii) Where the lease does not purport to be for any definite term. (b) Where the lease is granted for a fine or premium or for money advanced and where no rent is reserved (c) Where the lease is granted for a fine or premium or for money advanced in addition to rent reserved. Exemptions Leases executed in the cases of cultivation and for the purposes of cultivation (including leases of trees for the production of food or drink) without the payment of delivery and any fine or premium, when the definite term expressed and annual rent reserved does not exceed one hundred rupees. In this exemption, leases for the purpose of cultivation shall include leases of lands for cultivation together with a homestead or tank. Explanation — When lease undertakes to pay any recurring charges such as Government revenue, landlord's share of cesses or other rates recoverable from the lessor by law, the amount so agreed	(III) Exceeding five years but Not exceeding ten years	(a)1%for women solely (b)1% for third gender (c) 2% for joint registration with women (d) 3% if the property is registered exclusively in the name of a male or other juridical person for a market value equal to the average annual rent reserved	(a)1% in favour of women solely (b)1% in favour of third gender (c) 2% in favour of joint registration with women (d) 3% if the property is registered exclusively in the name of a male or other juridical person for a value equal to the average annual rent reserved	
	(IV) Term exceeding ten years but Not exceeding twenty years	(a)1%for women solely (b)1% for third gender (c) 2% for joint registration with women (d) 3% if the property is registered exclusively in the name of a male or other juridical person for a market value equal to twice the average annual rent reserved	(a)1% in favour of women solely (b)1% in favour of third gender (c) 2% in favour of joint registration with women (d) 3% if the property is registered exclusively in the name of a male or other juridical person for a value equal to twice the average annual rent reserved	
	(V) Twenty years but Not exceeding thirty years	(a)1%for women solely (b)1% for third gender (c) 2% for joint registration with women (d) 3% if the property is registered exclusively in the name of a male or other juridical person for a market value equal to three times the average annual rent reserved	(a)1% in favour of women solely (b)1% in favour of third gender (c) 2% in favour of joint registration with women (d) 3% if the property is registered exclusively in the name of a male or other juridical person for a market value equal to twice the average annual rent reserved	
	(VI) Thirty years but Not exceeding one hundred years	(a)1%for women solely (b)1% for third gender (c) 2% for joint registration with women (d) 3% if the property is registered exclusively in the name of a male or other juridical person for a market value equal to three times the average annual rent	(a)1% in favour of women solely (b)1% in favour of third gender (c) 2% in favour of joint registration with women (d) 3% if the property is registered exclusively in the name of a male or other juridical person for a value equal to three times the average annual rent reserved	

to be paid by the lessee shall be deemed to be part of rent	(VII) Exceeding one hundred years or in perpetuity	(a)1%for women solely (b) 2% for joint registration with women (c) 3% if the property is registered exclusively in the name of male or other juridical person for a market value equal in the vase of a lease granted solely for agriculture purposes to one -tenth and any other case to one-sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease to four times the average annual rent reserved	(a)1% in favour ofwomen solely, (b)1% in favour ofthird gender, (c) 2% in favour of joint registration with women (d) 3% if the property is registered exclusively in the name of male or other juridical person for a value equal in the case of a lease granted solely for agriculture purposes to one -tenth and any other case to one-sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease to four times the average annual rent reserved	
	VIII) Where the lease does Not purport to be for any definite term	(a)1%for women solely (b) 2% for joint registration with women (c) 3% if the property is registered exclusively in the name of male or other juridical person for a market value equal three times the amount or value of the annual average annual rent which should be paid or delivered for first ten years if the lease continues so long	(a)1% in favour ofwomen solely (b)1% in favour of third gender (c) 2% in favour of joint registration with women (d) 3% if the property is registered exclusively in the name of male or other juridical person for a value equal three times the amount or value of the average annual rent which should be paid or delivered for first ten years if the lease continues so long	
	(b) Where the lease granted for a fine or premium or for money advanced and where No rent is reserved.	a)1%for women solely (b) 2% for joint registration with women © 3% if the property is registered exclusively in the name of a male or other juridical person for a market value equal to the amount or value of such fine or premium or advance as set forth in the lease	(a)1% in favour ofwomen solely (b)1% in favour ofthird gender (c) 2% in favour of joint registration with women (d) 3% if the property is registered exclusively in the name of male or other juridical person for a value equal to the zonal value of the property or equal to the amount or value of such fine or premium or advance as set forth in the lease whichever is higher.	

			(c) Where the lease granted for a fine or premium or for money advanced in addition to rent reserved.	(a)1%for women solely (b) 2% for joint registration with women @ 3% if the property is registered exclusively in the name of a male or other juridical person for a market value equal to to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered : provided that , in any case where an agreement to lease is stamped with ad valorem stamp required for a lease and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed rupees two hundred.	(a)1% in favour ofwomen solely (b)1% in favour of third gender (c) 2% in favour of joint registration with women (d) 3% if the property is registered exclusively in the name of a male or other juridical person upon the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered.	
			(d))Lease relating to Govt. Land	New Addition	same as provided under clause (a), (b) and (c) as applicable	
			(e) Mining Lease	New Addition	same as provided under clause (a), (b) and (c) as applicable	
38	Letter of allotment of Shares	-	-	Rs 200	Rs 200 /-	Unchanged at Rs.200.
39	Letter of credit	-	-	Rs 10	Rs 200	Increased from Rs.10 to Rs.200.
40	Letter of license	-	(I) License relating to Arms	New Addition	Rs 1000	Massively expanded from Rs.50 flat. Arms/weapons license Rs.1,000; petroleum/mineral exploration 2% of license fee; other 3% of license fee.
		-	(II) License relating to Weapons	New Addition	Rs 1000	
		-	(III) License for exploration of petroleum and minerals	New Addition	2% of the total License Fees	
		-	(III) In any other case	New Addition	3% of the total License Fees	
41	Memorandum of Association of a Company	(a) if accompanied by articles of association under section 26, 27,28 of the companies act 1956 b. if not so accompanied	(I) Memorandum of a company if accompanied by articles of association under section 5 of the Companies Act, 2013 (18 of 2013) (II) Memorandum of a company if not accompanied by articles of association	(I) Rs 500 (II)Rs 750	(I) Rs.1000/- (II) Rs.2000/-	Rate revised to Rs.1000 for Sub category (i) and 2000 for Sub category (ii)
42	Mortgage	a. Mortgage with possession b. mortgage without possession equitable mortgage - when possession is not given or agreed to be given as aforesaid	(I) With possession	(a)1%for women solely (b) 2% for joint registration with women @ 3% if the property is registered exclusively in the name of a male or other juridical person	(a)1%in favour of women solely (b)1% in favour of third gender (c) 2% in favour of joint registration with women (d) 3% if the property is registered exclusively in the name of a male or other juridical person of the amount secured by the mortgage	Third gender (1%) added. Without-possession cap of Rs.10,000 removed (2021 Act had maximum Rs.10,000). Draft has no stated cap.

			(II) Without possession	0.5% of the mortgage amount	0.5% of the amount secured by mortgage	
43	Mortgage of a crop	(a) When the loan is repayable not more than three months from the date of the instrument— For every sum secured not exceeding Rs. 500 And for every Rs. 200 or part thereof secured in excess of Rs. 200 (b) When the loan is repayable more than three months, but not more than 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	-	Ranging from 1 to 2 rupees	Rs 100 /-	Simplified from complex slab to flat Rs.100. Significant simplification.
44	Notarial Act	-	-	Rs 50	Rs.1000/-	Increased to Rs.1000
45	Note or memorandum	a. of any goods exceeding in value rupees twenty b. of any stock or marketable security exceeding value of rupees hundred	(I) Note or memorandum of a Government security	Rs 10	Rs.1000/-	Consolidated into three flat sub-categories at Rs.1000 each vs. 2021 Act's complex ad valorem structure. Simplification.
			(II) Note or memorandum of any goods exceeding in value 100 rupees or single transaction	Rs 10	Rs.1000/-	
			(III) Note or memorandum of any stock or marketable security exceeding value of rupees hundred	Rs 10	Rs.1000/-	
46	Note of Protest by Master of Ship	-	-	Rs 20	Rs.500/-	Increased to Rs.500
47	Partition	-	(I) Partition of inherited immovable property	0.5% of Amount of the value of the separated share shares of the property	0.5% of the highest value (zonal value) of the separated share	Major restructuring. 2021 Act: flat 0.5% of separated share. Draft: 4 sub-categories — inherited (0.5%), joint owners (1%), movable (0.5%), court/arbitral order (2%). Zonal value basis introduced.
		-	(II) Partition of immovable property within joint owners	New Addition	1% of the highest value (zonal value) of the separated share	
		-	(III) Partition Distribution of movable property		0.5% of the total value	
		-	(IV) Partition order passed by any Revenue authority or Civil Court or an award by an arbitrator		2% of the value of the highest value of the separated shares	
48	Partnership	a.Partnership b. Dissolution of Partnership	(I) Partnership within limited capital	Rs 1000	Rs 1000 /-	Significantly expanded from 2-entry to 6 sub-categories. Immovable property contribution at 1% of zonal value (new). Dissolution/retirement involving property at 3% of zonal/market value (new). Major anti-avoidance measure for property-heavy partnerships.
			(II) Partnership within unlimited capital	Rs 1000	Rs.2000/-	
			(III) Partnership where such share of contribution is bought by way of immovable property	New addition	1% of the zonal value of the property	

50			IV. when given without consideration and authorizing the agent to sell , exchange or permanently alienate any immovable property situated outside Assam		Rs 5000 /-	
			V. when given for consideration and authorizing the agent to sell , exchange or permanently alienate any immovable property situated outside Assam		2% of the consideration amount paid	
			VI. when authorizing one person or more to act single transaction.		Rs 1000	
			VII. when authorizing one person to act in more then one transaction or generally or Not more than ten person to act jointly or severly in more than one transaction or generally.		Rs 2000	
			VIII. When authorizing a person for the sole purpose of purchasing- immovable property share Scrips Bond Debenture Stock Debenture Stock any other marketable security- in name of the principal.		Rs 1000	
			IX. Authenticated power of Attorney		Rs 2000	
51	Promissory Note	(a) When payable on demand: (i) When the amount or value does not exceed Rs. 250/- (ii) Rs. 250/- to Rs. 1,000/- (iii) In any other case (b) When payable otherwise than on demand	-	Ranging from 5 to 50	Rs 1000	
					Rs 1000	
52	Protest of bill	-	-	Rs 50	Rs.1000/-	Increased from Rs.50 to Rs.1000.
53	Protest by the master of ship	-	Formal loan agreement detailing the principal amount, interest rate and payment term.	Rs 50	Rs.1000/-	Increased from Rs.50 to Rs.1000.
54	Proxy	-	-	Rs 5	Rs.1000/-	Increased from Rs.5 to Rs.1000.
55	Receipt	-	-	Rs 5	Rs.1000/-	Increased from Rs.5 to Rs.1000.
56	Reconveyance of mortgaged property	a. if the consideration with which the property was mortgaged does not exceed Rs 1000 b. in any other case.	(I) Reconveyance of mortgaged property involving Government Departments (II) Reconveyance of mortgaged property in any other case	if the consideration for which the property was mortgaged does not exceed Rs 1000 - 200 In other cases - 400	(I) Rs.500/- (II)Rs.1000/-	Slightly modified: Govt. department reconveyance Rs.500, other cases Rs.1000 (was Rs.200/Rs.400). Minor increase.
57	Release or relinquishment of right	a. If the amount or value of the claim does not exceed Rs 1000 b. in any other case	(I) Relinquishment of right relating to inherited property	Rs 200	3% of the zonal value of the property	Major change: 2021 Act had flat Rs.200/Rs.300. Draft introduces zonal value basis — 3% (inherited), 3% (joint owners).
			(II) in any other case (between joint owners)	-	3% of zonal value of the property	
58	Respondentia Bond	Respondent Bond That is to say, any instrument securing a loan on the mere bond of the obligor, being contingent on the arrival of the ship and the port of destination. Revocation of any Trust or Settlement — See Settlement (No. 58), Trust (No. 64).	any instrument seeking a loan on cargo laden	same as bond 15	Rs.1000/-	Increased from Bond-equivalent to 2% of loan amount. Clearer formulation.

59	Security Bond	Security Bond or Mortgage Deed executed by way of security for due execution of an office or for due account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract: (a) When the amount secured does not exceed Rs. 1,000/- (b) In any other case	security or mortgage deed executed by way of execution of an office or to account any money or property received	2% of the amount of the loan secured, maximum 5000	2% of the value set in the document	Unchanged: 2% of loan secured, maximum Rs.5,000.
60	Settlement	A. Instrument of (including a deed of dower) B. Revocation of	(I) Instrument of Settlement (including the deed of dower) in case of family member.	i. Instrument of Settlement (including the deed of dower) ii. Revocation: Same as conveyance	2% of the zonal value	Changed from conveyance-equivalent to flat % of zonal value: 2% (family), 3% (other). More predictable.
			(II) Instrument of Settlement (including the deed of dower) in any other case	new addition	3% of the zonal value of the property	
61	Share Warrants	-	-	one and half times the duty payable on a consideration equal to the nominal amount of the shares specified in the warrant	Rs.500/-	Flat Rs.500. Significant simplification.
62	Shipping order	-	-	Rs 50	Rs.500/-	Increased from Rs.50 to Rs.500.
63	Surrender of Lease	(a) When the duty with which the lease is chargeable does not exceed Rs. 10 (b) In any other case	-	a. when the duty with which the lease is chargeable does not exceed Rs 10 : 200 b. in any other case : 300	Rs.5000/-	Changed from Rs.200/Rs.300 to flat Rs.5,000. Increase.
64	Transfer	(a) Of shares in incorporated company or other body corporate Of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8 (b) 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 Rs. 10	(I) Transfer of share in an incorporated company or other body corporate	Rs 1	1% of face value	Restructured. Transfer of shares: 1% of face value (was Rs.1). Transfer of debentures: 2% of face value (new sub-category). Transfer under Administrator Generals Act: Rs.1000 (was Rs.20). Significant increases.
			(II) Transfer of debentures	one half of conveyance 23	2% of the face value	
			(III) Transfer of any property under section 22 of the administrators General Act, 1963	Rs 20	Rs.1000/-	
			(IV) Transfer of any interest secured by a bond, mortgage deed or policy of insurance	Rs 10	2% of the face value	
65	Transfer of Lease	(a) Of any property under the Administrator Generals Act 1874 (2 of 1874), section 31 (b) Of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary	-	(a)1%for women solely (b) 2% for joint registration with women @ 3% if the property is registered exclusively in the name of a male or other juridical person	Same as article 37: Lease	Now explicitly linked to Art.37 (Lease) rates — gender-tiered. 2021 Act had 1%/2%/3% structure. Consistent alignment.
66	Trust	A: Declaration of, or concerning, any property when made by any writing not being a Will. B: Revocation of, or concerning, any property when made by any instrument other than a Will.	(I) Declaration of Trust- of or concerning any property when made by any writing not being a will	2% of value set forth in the document	2% of the zonal value	Trust without property disposition — new sub-category (Rs.1,000 minimum). Revocation/reconstitution: increased from Bond-equivalent (max Rs.30) to Rs.5,000 — massive increase. Declaration: 2021 Act cap of Rs.10,000 appears removed
			(II) Trust without disposition of Property	New Addition	3% of the trust value (minimum Rs.2000/-)	
			(III) Revocation /Reconstitution of Trust	same as bond 15	Rs.2000/-	Flat Rs. Rs. 2000/-
67	Warrant for Goods	-	-	Rs 10	Rs.500/-	Increased tp Rs.500/-