/Registration Department/

From
The Inspector General of Registration,
100, Santhome High Road,
Chennai – 600 028.

To
1. Lead Bank,
2. State Industries Promotion Corporation of Tamil Nadu
3. Small Industries Development Corporation of Tamil Nadu
4. Tamil Nadu Electricity Board
5. Chennai Metropolitan Water Supply and Sewerage Board
6. Public Works Department
7. Chennai Metropolitan Development Authority
8. The Registrar, High Court of Madras
9. Electronics Corporation of Tamil Nadu
10. Registrar of Co-operative Societies
11. Director of Treasuries
12. Assistant Superintendent of stamps
13. Directorate of Town and Country Planning

28442/C1/2018, Dated.08.05.2024.

Sir/Madam,

Sub: Indian Stamp Act, 1899 – Tamil Nadu Act 13 of 2024 amending stamp duty rates for certain instruments in Indian Stamp Act, 1899 – applicable to the state of Tamil Nadu – request to adopt new stamp duty structure– reg.

Ref: Government letter No. 4458 / J1/2022-6 dated 6-5-2024 accompanying Law department Memorandum No.8707/CT & RE/PFg/2023-1 dated:03.05.2024 with LA Bill No:10 of 2023

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The rate of stamp duty prescribed in Indian Stamp Act, 1899 for some of the instruments are amended vide Tamil Nadu Act 13 of 2024 by getting assent from the Hon'ble President of India. The rates are applicable to the

state of Tamil Nadu. The amendment act has been notified on 3-5-2024. So, the amended rate of stamp duty is applicable from 3-5-2024.

Sl.No	Article Number in Indian Stamp Act, 1899	Description of Instrument	Rate of Stamp Duty before amendment	New rate of Stamp Duty after amendment
1	3	Adoption	100	1000
2	4	Affidavit	20	200
3	5(j)	Agreement (all agreement will fall under the category except construction agreement, purchase of shares, Government securities etc)	20	200
4	10	Articles of Association	300	500 for every 10 Lakhs on authorized capital Max.Rs.5 Lakhs
5	17	Cancellation	50	1000
6	24	Copy or Extract	20	100
7	25	Counterpart or Duplicate	20	500
8	34	Indemnity Bond	80	500
9	35	Lease		The term Security deposit whether repayable or not included in addition to already existing rent, fine, premium or advance.
10	39 (a)	Memorandum of Association - If accompanied by Articles of Association	Rs.200/-	Rs. 200/-
11	39 (b)	Memorandum of Association - If so not accompanied	Rs. 500/-	The same duty as is leviable on Articles of

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				Association under Article 10
12	42	Notarial Act	Rs.10/-	Rs.20/-
13	45(b)	Partition Non family	4% on value of Separated shares	4% on market value of Separated shares
14	46A	Partnership	300	1000
15	48 (a) 48 (b)	Special Power of attorney	5 15	500
16	48 (C) 48(d)	General Power of attorney other than selling a property	100 175	1000
17	48(e)	Power of Attorney to sell immovable property for consideration	4% on consideration	5% on market value
18	48 (f)	Power of Attorney to sell immovable property in favour of family member	--	2000
19	48(g)	Power of Attorney to sell immovable property in favour of person who is not a family member	--	1% on market value of property
20	54	Reconveyance of Mortgaged Property	80	1000
21	57	Security Bond	80	500
22	58(b)	Revocation of Settlement	80	1000
23	61	Surrender of lease	40	1000
24	62 (e)	Transfer between Trustee to Trustee or Beneficiary of same Trust	30	1000
25	64 (a)	Declaration of Trust	180	1000
26	64(b) 120	Revocation of Trust	120	1000

Some of the instruments above mentioned are not compulsorily registrable as Section 18 of Registration Act,1908. But they have to be written in sufficient Stamp Paper or the instrument shall bear the required stamp duty.

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So it is instructed to check / collect stamp duty for the instruments comes for execution of your work at the new rate structure mentioned above.

The stamp duty can be paid by the following ways

1. Purchasing non-judicial stamp paper from treasury or any stamp vendor
2. Purchasing non-judicial e-stamp paper from Stock Holding Corporation fo India
3. Paying the stamp duty in any District Registrar under section 41 of Indian Stamp Act, 1899 and getting certificate under section 42 of Indian Stamp Act, 1899. (The address of 56 District Registrar is available in https://tnreginet.gov.in)

Section of 35 of Indian Stamp Act, 1899 is extracted for your convenience here

35. Instruments not duly stamped inadmissible in evidence, etc.-- No instrument chargeable with duty shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive evidence, or shall be acted upon, registered or authenticated by any such person or by any public officer, unless such instrument is duly stamped or if the instrument is written on sheet of paper with impressed stamp, such stamp paper is purchased in the name of one of the parties to the instrument

Hence, if any instrument is filed or comes to your notice, it is requested that the stamp duty paid for the instrument shall be verified to confirm its admissibility status by the public officer before filing the documents. The letter shall be communicated to your field offices also to check whether any instruments presented for the execution of work is bearing the required stamp duty.

Sd/-08.05.2024
Inspector General of Registration
/By Order/

Additional Inspector General of Registration
(Stamps and Registration)

8/5/24

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Enclosure:

Copy to:

All Deputy Inspector General of Registration,

All District Registrar (It is instructed to handover the copy to all the public office to check the stamp duty paid to an instrument by a public officer, banks etc)

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