



## The Indian Stamp (Chhattisgarh Amendment) Act, 2005

Act 4 of 2005

**Keyword(s):**

Central Act Amendment, Stamp Duty, Treasury

Amendment appended: 5 of 2021

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CHHATTISGARH ACT  
(No. 4 of 2005)

THE INDIAN STAMP (CHHATTISGARH AMENDMENT) ACT, 2005

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

Be it enacted by the Chhattisgarh Legislature in the Fifty-sixth year of the Republic of India as follows:-

- |   |        |  |  |
|---|--------|--|--|
| 1 | (1)    | This Act may be called the Indian Stamp (Chhattisgarh Amendment) Act, 2005.  | Short title and commencement.                |
|   | (2)    | It shall come into force from the date of its publication in the official gazette.   |  |
| 2 | (1)    | In Schedule 1-A of the Indian Stamp Act, 1899 (No. 2 of 1899) (hereinafter referred to as the Principal Act), after Article 5 (a) the following Article (aa) shall be inserted, namely:  | Amendment of Schedule 1-A.                   |
|   | “(a a) | If relating to the construction of a building on a land by a person other than the owner or lessee of such land and having a stipulation that after construction such building shall be held jointly or severally by that other person and the owner or the lessee, as the case may be, of such land, or that it shall be sold jointly or severally by them or that a part of it shall be held jointly or severally by them and the remaining part thereof shall be sold jointly or severally by them.”  | Two percent of the market value of the land. |
|   | (2)    | After proviso of column (2) of Article 23 the following proviso shall be added, namely:-   |  |
|   | “(a)   | provided further that, where an instrument relates to the amalgamation or reconstruction of companies under orders of the High Court under section 394 read with section 391 of the Companies Act, 1956 (1 of 1956) or under orders of the Reserve Bank of India under section 44-A of the Banking Regulation Act, 1949 (10 of 1949), the duty chargeable shall not exceed an amount equal to 7.5% of the market value of the immovable property transferred which is located within the State of Chhattisgarh or an amount equal to 0.7% of the aggregate of the market value of the shares issued or allotted in exchange or otherwise and the amount of consideration paid for such transfer, whichever is higher.” |  |

“बिजनेस पोस्ट के अन्तर्गत डाक शुल्क के नगद भुगतान ( बिना डाक टिकट ) के प्रेषण हेतु अनुमत. क्रमांक जी.2-22-छत्तीसगढ़ गजट / 38 सि. से. भिलाई, दिनांक 30-05-2001.”



पंजीयन क्रमांक  
“छत्तीसगढ़/दुर्ग/09/2013-2015.”

# छत्तीसगढ़ राजपत्र

(असाधारण)

प्राधिकार से प्रकाशित

क्रमांक 198 ]

रायपुर, बुधवार, दिनांक 10 मार्च 2021 — फाल्गुन 19, शक 1942

विधि और विधायी कार्य विभाग  
मंत्रालय, महानदी भवन, नवा रायपुर अटल नगर

अटल नगर, दिनांक 10 मार्च 2021

क्रमांक 3705/डी. 36/21-अ/प्रारू./छ. ग./21. — छत्तीसगढ़ विधान सभा का निम्नलिखित अधिनियम जिस पर दिनांक 19-02-2021 को राज्यपाल की अनुमति प्राप्त हो चुकी है, एतद्द्वारा सर्वसाधारण की जानकारी के लिए प्रकाशित किया जाता है.

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,  
उमेश कुमार काटिया, अतिरिक्त सचिव.

छत्तीसगढ़ अधिनियम  
(क्रमांक 5 सन् 2021)

भारतीय स्टाम्प (छत्तीसगढ़ संशोधन) अधिनियम, 2020

छत्तीसगढ़ राज्य को लागू हुए रूप में भारतीय स्टाम्प अधिनियम, 1899 (1899 का सं.2) को और संशोधित करने हेतु अधिनियम.

भारत गणराज्य के इकहत्तरवें वर्ष में छत्तीसगढ़ विधान मण्डल द्वारा निम्नलिखित रूप में यह अधिनियमित हो :-

- |   |    |   |
|---|----|---|
| संक्षिप्त नाम तथा प्रारंभ.  | 1. | (1) यह अधिनियम भारतीय स्टाम्प (छत्तीसगढ़ संशोधन) अधिनियम, 2020 कहलायेगा.<br>(2) यह राजपत्र में इसके प्रकाशन की तारीख से प्रवृत्त होगा.  |
| छत्तीसगढ़ राज्य को लागू हुए रूप में भारतीय स्टाम्प अधिनियम, 1899 (केन्द्रीय अधिनियम 1899 का सं. 2) का संशोधन. | 2. | छत्तीसगढ़ राज्य को लागू हुए रूप में भारतीय स्टाम्प अधिनियम, 1899 (1899 का सं. 2) (जो इसमें इसके पश्चात् मूल अधिनियम के रूप में निर्दिष्ट हैं) को इसमें इसके पश्चात् उपबंधित रीति में संशोधित किया जाये. |
| अनुसूची 1-क का संशोधन.  | 3. | मूल अधिनियम की अनुसूची 1-क में, 'अनुच्छेद 20क समाशोधन सूची' को उसके खण्डों सहित विलोपित किया जाये.  |

अटल नगर, दिनांक 10 मार्च 2021

क्रमांक 3705/डी. 36/21-अ/प्रारू./छ. ग./21.— भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में इस विभाग का समसंख्यक अधिनियम दिनांक 10-3-2021 का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है.

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,  
उमेश कुमार काटिया, अतिरिक्त सचिव.

CHHATTISGARH ACT  
(No. 5 of 2021)

**THE INDIAN STAMP (CHHATTISGARH AMENDMENT) ACT, 2020**

**An Act further to amend the Indian Stamp Act, 1899 (No. 2 of 1899) in its application to the State of Chhattisgarh.**

Be it enacted by the Chhattisgarh Legislature in the Seventy First Year of the Republic of India, as follows :-

- |    |   |   |
|----|---|---|
| 1. | (1) This Act may be called the Indian Stamp (Chhattisgarh Amendment) Act, 2020.   | Short title and commencement.   |
|    | (2) It shall come into force from the date of its publication in the Official Gazette.  |   |
| 2. | The Indian Stamp Act, 1899 (No. 2 of 1899), (hereinafter referred to as the Principal Act) in its application to the State of Chhattisgarh be amended in the manner hereinafter provided. | Amendment of Indian Stamp Act, 1899 (Central Act No. 2 of 1899), in its application to the State of Chhattisgarh. |
| 3. | In Schedule 1-A of the Principal Act, 'Article 20-A Clearance List' alongwith its clauses shall be omitted.   | Amendment of Schedule 1-A.  |