



The Indian Stamp (Mizoram Amendment) Act, 2016

Act No. 4 of 2016

Amendments appended: 4 of 2019, 4 of 2023, 4 of 2024

DISCLAIMER: This document is being furnished to you for your information by PRS Legislative Research (PRS). The contents of this document have been obtained from sources PRS believes to be reliable. These contents have not been independently verified, and PRS makes no representation or warranty as to the accuracy, completeness or correctness. In some cases the Principal Act and/or Amendment Act may not be available. Principal Acts may or may not include subsequent amendments. For authoritative text, please contact the relevant state department concerned or refer to the latest government publication or the gazette notification. Any person using this material should take their own professional and legal advice before acting on any information contained in this document. PRS or any persons connected with it do not accept any liability arising from the use of this document. PRS or any persons connected with it shall not be in any way responsible for any loss, damage, or distress to any person on account of any action taken or not taken on the basis of this document.



The Mizoram Gazette

EXTRA ORDINARY

Published by Authority

RNI No. 27009/1973

Postal Regn. No. NE-313(MZ) 2006-2008

VOL - XLV Aizawl, Friday 22.4.2016 Vaisakha 2, S.E. 1938, Issue No. 85

NOTIFICATION

No. H. 12018/76/2016-LJD, the 18th April, 2016. The following Act is hereby published for general information.

The Indian Stamp (Mizoram Amendment) Act, 2016

(Act No. 4 of 2016)

{Received the assent of the Governor of Mizoram on the 31st March, 2016}

THE INDIAN STAMP (MIZORAM AMENDMENT) ACT, 2016

AN
ACT

Further to amend the Indian Stamp Act, 1899

Whereas it is expedient to amend the Indian Stamp Act, 1899 (Act No. 2 of 1899), in its application to the State of Mizoram for the purposes hereinafter appearing.

It is enacted by the Mizoram State Legislative Assembly in the Sixty-seventh year of Republic of India as follows:-

1. Short title, extend and commencement:

- (1) This Act may be called the Indian Stamp (Mizoram Amendment) Act, 2016.
- (2) It extends to the whole of the State of Mizoram.
- (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. Insertion of new section 47A and 47B in the Act No. 2 of 1899:

After section 47 of the principal Act, the following new sections shall be inserted, namely-

"47A. Instrument of conveyance, etc. undervalued how to be dealt with.-

- (1) If the registering officer appointed under the Registration Act, 1908 (Central Act XVI of 1908) while registering any instrument of conveyance, gift, exchange of property; settlement, has

reason to believe having regard to the estimated market value published by the Committee constituted under section 47B, if any or otherwise, that the market value of the property which is the subject matter of such instrument has not been truly set forth, he shall, after arriving at the estimated market value, communicate the same to the parties and unless the parties pay the duty on the basis of such valuation, within the period specified by the Registering Officer shall keep pending the process of registration and refer the matter along with a copy of such instrument to the Deputy Commissioner for determination of the market value of property and the proper duty payable thereon.

- (2) On receipt of a reference under sub-section (1), the Deputy Commissioner shall, after giving the parties a reasonable opportunity of being heard and after holding an inquiry in such manner as the State Government may by rules prescribe, determine by order within ninety days from the date of receipt of such reference the market value of the property which is the subject matter of instrument specified in sub-section (1) and the duty payable thereon. The difference, if any, in the amount of duty, shall be payable by the person liable to pay the duty with interest at twelve percent per annum if he does not pay such difference within ninety days from the date of order of the Deputy Commissioner.
- (3) The Deputy Commissioner may, suo motu within two years from the date of registration of any instrument specified in sub-section (1) not already referred to him under sub-section (1), call for and examine the instrument for the purpose of satisfying himself as to the correctness of the market value of the property which is the subject matter of any instrument specified in sub-section (1) and the duty payable thereon and if after such examination he has reason to believe that the market value of such property has not been truly set forth in the instrument, he may determine by order the market value of such property and the duty payable thereon in accordance with the procedure provided for in sub-section (2). The difference, if any, in the amount of duty, shall be payable by the person liable to pay the duty with interest at twelve percent per annum if he does not pay such difference within ninety days from the date of order of the Deputy Commissioner.
- (4) The order of the Deputy Commissioner under sub-section (2) or (3) shall be communicated to the person liable to pay the duty. A copy of every such order shall be sent to the registering officer concerned.
- (5) Any person aggrieved by an order of the Deputy Commissioner under sub-section (2) or sub-section (3) may, prefer an appeal before the Appellate Authority who is the Inspector General of Registration and all such appeals shall be preferred within such time and be heard and disposed off in such manner as the State Government may by rules prescribe.

Provided that no appeal shall be admitted unless the person aggrieved has deposited, in the prescribed manner, fifty percent of the difference in the amount of duty as determined by the Deputy Commissioner under sub-section (2) or (3):

Provided further that where after the determination of the market value by the Appellate Authority or determined again by the Deputy Commissioner on a remand of the case the stamp duty borne is found to be sufficient, the amount deposited shall be returned to the person concerned :

Provided also that such person shall pay the difference in duty along with interest at twelve percent per annum if he does not pay such difference within ninety days from date of order of the Deputy Commissioner or sixty days from the date of order of the Appellate Authority.

47B. Constitution of Valuation Committee :

- (1) The State Government may, by notification, constitute a Valuation Committee, under the chairmanship of Inspector General of Registration and Commissioner of Stamps, for estimation, publication and revision of market value guidelines of properties in any area in the State at such intervals and in such manner as may be prescribed, for the purpose of section 47A.
- (2) The Valuation Committee is the final authority for the formulation of policy, methodology and administration of the market value guidelines in the State and may for the said purpose constitute market valuation sub-committees in each sub-district and district comprising of such members as may be prescribed, for estimation and revision of the market value guidelines in the State.
- (3) Sub-committees so constituted shall function under the Valuation Committee and shall follow such procedures as may be prescribed and shall be subject to reconstitution whenever found necessary”.

2. Amendment of the Schedule:

- 1) Amendment of Article 5 : In Article 5 of the schedule to the Principal Act-
 - (a) Clause (e) shall be omitted.
 - (b) Clause (g) shall be omitted

- 2) Amendment of Article 23 : In Article 23 of the Schedule to the Principal Act, for clauses (a), (b), (c) and (d). the following shall be substituted, namely-

“23. CONVEYANCE (as defined by clause 10 of Section 2 of the Principal Act) not being a transferred charge or exempted under No. 62, or the market value of the property which is the subject matter of the conveyance. Two percent of the market value.”

Secretary,
Law & Judicial Department,
Govt. of Mizoram.



The Mizoram Gazette

EXTRA ORDINARY

Published by Authority

RNI No. 27009/1973

Postal Regn. No. NE-313(MZ) 2006-2008

VOL - XLVIII Aizawl, Monday 8.04.2019 Chaitra 18, S.E. 1941, Issue No. 237

NOTIFICATION

No.H.12017/55/2018-LJD, the 15th March, 2019: The following Act is hereby published for general information.

The Indian Stamp (Mizoram Amendment) Act, 2019
(Act No. 4 of 2019)

(Received the assent of the Government of Mizoram on 26.3.2019)

Land Revenue & Settlement Department,
Government of Mizoram.

THE INDIAN STAMP (MIZORAM AMENDMENT)
ACT, 2019

An
Act,

Further to amend the Indian Stamp Act, 1899, in its application to the State of Mizoram.

Be it enacted by the Legislative Assembly of Mizoram in the Seventieth Year of the Republic of India as follows:-

1. Short title, extent and commencement.-

- (1) This Act may be called the Indian Stamp (Mizoram Amendment) Act, 2019.
- (2) It extends to the whole of the State of Mizoram.
- (3) It shall come into force on the date of publication in the Official Gazette.

2. Amendment of Section 2.-

In the Indian Stamp Act, 1899 (Act No. 2 of 1899), (hereinafter referred to as the Principal Act), in section 2,

- (i) After clause (7), the following shall be inserted, namely:-
"(7A) Chief Controlling Revenue Authority means the Secretary to the Government of Mizoram,

Land Revenue & Settlement Department."

- (ii) In clause (13), after sub-clause (b), the following sub-clauses shall be inserted, namely:-
 "(c) impression by franking machine;
 (d) impression by any such machine as the State Government may, by notification in the Official Gazette, specify."

3. Amendment of Section 10.-

In section 10 of the Principal Act, after sub-section (2), the following sub section shall be inserted, namely:-

- "2(A) The Chief Controlling Revenue Authority may, subject to such conditions as he may deem fit to impose, authorise use of franking machine or any other machine specified under sub-clause (d) of clause (13) of section 2, for making impressions on instruments chargeable with duties to indicate payment of duties on such instruments.
- (2B) (a) Where the Chief Controlling Revenue Authority is satisfied that having regard to the extent of instruments executed and the duty chargeable thereon, it is necessary in public interest to authorise any person, body or organization to use franking machine or any other machine, he may, by order in writing, authorise such person, body or organisation.
 (b) Every such authorisation shall be subject to such conditions, if any, as the Chief Controlling Revenue Authority may, by any order, specify in this behalf.
- (2C) The procedure to regulate the use of franking machine or any other machine as so authorised shall be such as the Chief Controlling Revenue Authority may, by order, determine.
- (3) Notwithstanding anything contained in sub-section (1), where the Government, in relation to any area in the State, is satisfied that on account of temporary shortage of stamps in any area in the State, duty chargeable cannot be paid and payment of duty cannot be indicated on instruments by means of stamps, the Government, may, by notification in the Official Gazette, direct that, in such area and for such period as may be specified in such notification, the duty may be paid in cash or by demand draft or by pay order in any Government Treasury or Government Sub- Treasury or any other place as the Government may, by notification in the Official Gazette, appoint in this behalf and the receipt or challan shall be given by the Officer-in-Charge thereof. Such receipt or challan shall be presented to the Chief Controlling Revenue Authority who shall, after due verification that the duty has been paid in cash or by demand draft or by pay order, make an endorsement on the instrument to the following effect, after cancelling such receipt or challan so that it cannot be used again, namely :-

Stamp duty of Rs. Paid in cash or by demand draft or by pay order vide Receipt/
 Challan No. Dated the

Signature of the
 Chief Controlling Revenue Authority

Provided that the period to be specified in the notification shall not exceed three months.

Explanation : For the purpose of this sub-section, the expressions "demand draft" and "pay order" mean the demand draft or pay order issued by the State Bank of India constituted under the State Bank of India Act, 1955, or, a corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, or under section

3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980, or any other bank being a Scheduled Bank as defined in clause (e) of section 2 of the Reserve Bank of India Act, 1934.

- (4) An impression made under sub-section (2A), (2B) and (2C), or, as the case may be, an endorsement made under sub-section (3), or any instrument, shall have the same effect as if duty of an amount equal to the amount indicated in the impression or, as the case may be, stated in the endorsement has been paid in respect of, and such payment has been indicated on such instrument by means of stamps, under sub-section (1)"

4. Amendment of section 47B.-

In section 47B of the Principal Act as inserted by the Indian Stamp (Mizoram Amendment) Act, 2016 :

- (1) In sub-section (1), the words "Inspector General of Registration and Commissioner of Stamps" shall be substituted by the words "Chief Controlling Revenue Authority, Land Revenue & Settlement Department."
(2) In sub-section (2), the words "Valuation Committee" shall be substituted by the words "the State Government."

5. Amendment of the Schedule.-

- (1) Article 33 of the Schedule I to the Principal Act as amended by the Indian Stamp (Mizoram Amendment) Act, 1996 shall be substituted by the following, namely -
"33. Gift - Instrument of not being a Settlement (No.58), or Will or Transfer (No.62)

- | | |
|--|---|
| (a) When the donee is not a member of the family of the donor. | The same duty as a Conveyance (No.23) for a market value of the property which is the subject matter of gift; |
| (b) When the donee is a member of the family of the donor. | At the rate of one per cent of the market value of the property which is the subject matter of gift, subject to a maximum of Rs. 500.00 |

Explanation: For the purpose of this Article, family in relation to the donor shall mean the donor's father, mother, husband or wife, son, daughter, daughter-in-law, sister, brother, grandparents and grandchildren."

Secretary,
Law & Judicial Deptt.
Govt. of Mizoram.

STATEMENT OF OBJECTS AND REASONS

In order to save the Government huge costs of printing non-judicial stamps and commission to stamp vendors as also to prevent fraud and avoidable hassles to the public, stamp duty on instruments shall be paid through alternative modes of payment, namely, demand draft, banker's cheque, pay order, money order, postal order, challan, cash.

Therefore, the Indian Stamp Act, 1899 (Central Act No. 2 of 1899) as in force in the State of Mizoram is proposed to be amended so as to provide for use of Franking Machines for making impressions on instruments chargeable with duties in token of payment of duties payable on such instruments.

Further, with regard to the unique administrative set up of the State Government, the Chairman of the Valuation Committee is proposed to be the Secretary, Land Revenue and Settlement as the Director, Land

Revenue and Settlement Department who is Selection Grade of Mizoram Civil Service is the ex- officio Inspector General of Registration and Commissioner of Stamps. And, the State Government is proposed and administration of the market value guidelines in the State and for the constitution of market valuation sub-committees in each sub-district and district instead of giving authority in the hands of the Valuation Committee.

Article 33 of the Schedule 1 to the Principal Act as amended by the Indian Stamp (Mizoram Amendment) Act, 1996 is also proposed to be amended so that gift among the family member may paid stamp duty at a nominal rate.

FINANCIAL MEMORANDUM

The Bill involved an expenditure of Rs. 12.79 lakh for purchasing Franking Machine which has been purchased as per approval of the Government after duly concurred by Finance Department. Further expenditure for maintenance of the machines may be required which may be met from Office Expenses as and when necessary.

MEMORANDUM OF DELEGATED LEGISLATION

1. Registration of deeds and documents is a subject included in the Concurrent List of the Seventh Schedule to the Constitution of India at Entry 6 of List III. In accordance with article 246(2), the Parliament and State Legislature have concurrent powers to make laws on the subject.
2. The powers delegated are normal and not of an exceptional character.

Lalruatkima,
Minister,
Land Revenue and Settlement Department,
Government of Mizoram.



The Mizoram Gazette

EXTRA ORDINARY

Published by Authority

RNI No. 27009/1973

Postal Regn. No. NE-313(MZ) 2006-2008

VOL - LII Aizawl, Tuesday 21.3.2023, Phalguna 30, S.E. 1944, Issue No. 154

NOTIFICATION

No. H. 12018/76/2016-LJD(LR&S), the 17th March, 2023. The following Act is hereby published for general information.

“The Indian Stamp (Mizoram Amendment) Act, 2023”
(Act No. 4 of 2023)

(Received the assent of the Governor of Mizoram on 27.02.2023)

THE INDIAN STAMP (MIZORAM AMENDMENT) ACT, 2023
(Act No. 4 of 2023)

AN

ACT

Further to amend the Indian Stamp Act, 1899, in its application to the State of Mizoram for the purposes hereinafter appearing,

It is enacted by the Legislative Assembly of Mizoram in the Seventy Fourth Year of the Republic of India as follows:-

- Short title, extent and commencement:
 - (1) This Act may be called the Indian Stamp (Mizoram Amendment) Act, 2023.
 - (2) It extends to the whole of Mizoram.
 - (3) It shall come into force on the date of publication in the Official Gazette.
- Amendment of the Schedule:
 - (1) Amendment of : In the Indian Stamp Act, 1899 (Act No.2 of 1899), in article 23 of article 23 of schedule I, the following article with its entries shall be substituted schedule I under appropriate column, namely :-

"23. CONVEYANCE - As defined by section 2 (10) not being a transferred charge or exempted under No. 62, on the true market value of the property which is the subject matter of the conveyance."

*One
percent
of the
market
value*

Secretary,
Law and Judicial Deptt.,
Govt. of Mizoram.



The Mizoram Gazette

EXTRAORDINARY

Published by Authority

RNI No. 27009/1973

VOL - LIII Aizawl, Friday 15.3.2024 Phalguna 25, S.E. 1945, Issue No. 200

NOTIFICATION

No. H. 12018/76/2016-LJD(LRS), the 15th March, 2024. The following Act is hereby published for general information.

**“The Indian Stamp (Mizoram Amendment) Act, 2024”
(Act No. 4 of 2024)**

(Received the assent of the Governor of Mizoram on 12.03.2024)

THE INDIAN STAMP (MIZORAM AMENDMENT) ACT, 2024

**AN
ACT**

Further to amend the Indian Stamp Act, 1899, in its application to the State of Mizoram.

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

It is enacted by the Legislative Assembly of Mizoram in the Seventy Fifth Year of the Republic of India as follows:-

1. Short title, extent and commencement.-

- (1) This Act may be called the Indian Stamp (Mizoram Amendment) Act, 2024.
- (2) It extends to the whole of Mizoram.
- (3) It shall come into force on the date of publication in the Official Gazette.

2. Amendment of the Schedule - 1.-

In the Indian Stamp Act, 1899 (hereinafter referred to as the principal Act) insofar as it pertains to the state of Mizoram in Schedule- I, for the article nos.18, 23, 33, 40 and 54, the following shall be substituted namely: -

Article	Description of Instrument	Proper Stamp Duty
18	<p>CERTIFICATE OF SALE.</p> <p><i>Explanation : For the purpose of this Article, widow means and includes</i></p> <p>(a) woman who lost her spouse through death or through divorce or through any other means living in separate house and using separate kitchen.</p> <p>(b) woman having children out of marriage living in separate house and using separate kitchen.</p>	<p>(a) 2.5% of the market value of the property in case of widow solely.</p> <p>(b) In any other case, 3% of the market value of the property.</p>
23	<p>CONVEYANCE- As defined by section 2 (10) not being a transferred charge or exempted under No. 62.</p> <p><i>Explanation : For the purpose of this Article, widow means and includes</i></p> <p>(a) woman who lost her spouse through death or through divorce or through any other means living in separate house and using separate kitchen.</p> <p>(b) woman having children out of marriage living in separate house and using separate kitchen.</p>	<p>(a) 2.5% of the market value of the property in case of widow solely.</p> <p>(b) In any other case, 3% of the market value of the property.</p>
33	GIFT - Instrument of not being a Settlement (No.58), or Will or Transfer (No.62)	
(a)	When the donee is not a member of the family of the donor.	<p>(a) 2.5% of the market value of the property in case of widow solely.</p> <p>(b) In any other case, 3% of the market value of the property.</p>
(b)	When the donee is a member of the family of the donor.	1% of the market value of the property subject to a maximum of Rs. 5,000.00.
	<p><i>Explanation I: For the purpose of this Article, widow means and includes</i></p> <p>(a) woman who lost her spouse through death or through divorce or through any other means living in separate house and using separate kitchen.</p> <p>(b) woman having children out of marriage living in separate house and using separate kitchen.</p> <p><i>Explanation II : For the purpose of this Article, family in relation to the donor shall mean the donor's father, mother, husband or wife, son, daughter, daughter-in-law, sister, brother, grandparents and grandchildren.</i></p>	

40	MORTGAGE.	
(a)	With possession	(a) 2.5% of the market value of the property in case of widow solely. (b) In any other case, 3% of the market value of the property.
(b)	Without possession (Equitable mortgage) when possession is not given or agreed to be given.	1% of the market value of the mortgage property subject to a maximum of Rs. 1,000.00.
	<p><i>Explanation : For the purpose of this Article, widow means and includes</i></p> <p><i>(a) woman who lost her spouse through death or through divorce or through any other means living in separate house and using separate kitchen.</i></p> <p><i>(b) woman having children out of marriage living in separate house and using separate kitchen.</i></p>	
54	RECONVEYANCE OF MORTGAGED PROPERTY.	
(a)	If the consideration for which the property was mortgaged does not exceed Rs.5,000.00	Rs. 1,000.00
(b)	In any other case.	Rs. 2,000.00

Secretary,
Law & Judicial Department,
Govt. of Mizoram.