

**THE CIGARETTES AND OTHER TOBACCO PRODUCTS
(PROHIBITION OF ADVERTISEMENT AND REGULATION OF
TRADE AND COMMERCE, PRODUCTION, SUPPLY AND
DISTRIBUTION) (JHARKHAND AMENDMENT) BILL, 2021**

A Bill to amend the Cigarettes and Other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Act, 2003 in its application to the State of JHARKHAND.

Be it enacted in the Seventy Second Year of the Republic of India by the Jharkhand Legislative Assembly as follows:-

1. Short title, extent and commencement:-

(1) This Act may be called the Cigarettes and Other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) (JHARKHAND Amendment) Act, 2021.

(2) It shall extend to the whole State of Jharkhand.

(3) It shall come into force on such date as the State Government, by notification in the official gazette, appoint.

2. In the Cigarettes and Other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Act, 2003 (hereinafter referred to as "the Principal Act"), for section 4, the following shall be substituted, namely:-

"Section 4. No person shall use any tobacco products in any public place.

Explanation-For the purpose of this section, the word "use" shall include, smoking and spitting of tobacco/tobacco product.

3. In the Principal Act, after Section 4, the following Section shall be inserted namely:-

"Section 4A. No person shall either on his own or behalf of any other person shall open or run any hookah bar in any place including eating house."

Explanation: For the purpose of this section, the word "hookah bar" means an establishment where people gather to smoke tobacco from a communal hookah or narghile which is provided individually;

4. In the Principal Act, for section 6, the following section shall be substituted namely:-

"Section 6 : No person shall-

(a) Sell, offer for sale, or permit sale of, cigarettes or any other tobacco products to any person who is under twenty-one (21) year of age, or

(b) Sell, offer for sale, or permit sale of, cigarettes or any other tobacco products in an area within radius 100 (100) meter of any educational institution, hospital, health institution, public office and court, or

(c) Sell, offer for sale, or permit sale of, cigarettes or any other tobacco products loose or in single sticks.

5. In Section 21 of the Principal Act, in sub-section (1), for the words, "two hundred rupees" the words, "one thousand rupees" shall be substituted.

6. In the Principal Act after section 21(2), the following section shall be inserted, namely-

“Section 21(3). Punishment for running hookah bar. - Whoever contravenes the provisions of Section 4A, shall be punishable with imprisonment for a term which may extend to three years but which shall not be less than one year and with fine which may extend to one lakh rupees but which shall not be less than fifty thousand rupees.”.

7. In section 24 of the Principal Act, in sub-section (1), for the words, “two hundred rupees” the words “one thousand rupees” shall be substituted.

8. In the Principal Act, for section 27, the following section shall be substituted namely:-

“27. Offences to be cognizable and bailable:-

(1) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, an offence punishable under this Act shall be bailable.

(2) For the avoidance of doubts, it is hereby declared that offences punishable under section 4A, 5 and 7 of this Act shall be cognizable.”

9. In section 28 of the Principal Act, in sub-section(1), for the words, “two hundred rupees” the words, “one thousand rupees” shall be substituted.

AIMS AND OBJECTS

The use of tobacco is a prominent risk factor for 6 to 8 leading causes of death and that almost 40% of the Non Communicable Diseases (NCD) including cancers, cardio-vascular diseases and lung disorders are directly attributable to tobacco use. The number of deaths every year in India which is attributable to tobacco use is more than 13.5 lakhs. As per the Global Adult Tobacco Survey-India (GATS-2016-2017) conducted in the age group of 15 years and above in India, almost 27 crore adults use tobacco in some form or the other.

As per the Global Adult Tobacco Survey-India (GATS-2017) in the State of Jharkhand, 59.7% men, 17.0% of women and 38.9% of all adults either smoke tobacco and/ or use smokeless tobacco. Every fourth adult who worked indoors was exposed to second- hand smoke at the workplace. 22.5% of all adults were exposed to second-hand smoke at any public place.

The Central Government has enacted the Cigarettes and other Tobacco products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Act, 2003 to prohibit the advertisement of, and to provide for the regulation of trade and commerce in, and production, supply and distribution of, cigarettes and other tobacco products. The said Act is enacted in terms of the Resolution passed by World Health Organization on the 15th May, 1986 and the another resolution passed on the 17th May, 1990 urging the Members States inter alia to protect children and young people from being addicted to the use of tobacco.

The objective of the said Act is to provide effective protection to non-smokers from involuntary exposure to tobacco smoke. According, the said Act prohibits smoking in all public places, however the Act allows having Smoking area in certain public place which undermines the objective of the Act i.e, to protect non-smoker from involuntary smoke. Smoking in public places results in involuntary exposure to Second Hand Smoke (SHS), which is a complex mixture of more than 7,000 chemical compounds, including 69 known carcinogens. Second hand smoke is a known cause of lung cancer, heart disease, chronicle lung ailments such as bronchitis, asthma, etc, exposure to second hand smoke occurs in the smoking area. Further smoking in smoking area also results in spreading of Corona virus (COVID-19), as the act of smoking includes, removing of masks, fingers (and possibly contaminated cigarettes) are in contact with lips which increases the possibility of transmission of virus from hand to mouth. COVID-19 infected smokers can spread the virus through floating of contaminated aerosol particles in the air, settling of contaminated particles on objects and surfaces, coughing, sneezing, disposal of contaminated cigarette butts etc. Thus a comprehensive ban on smoking in public place is imperative, this is also in conformity with, The Jharkhand Prohibition of Smoking and Non-Smokers Health Protection Act, 2002.

Hookah Smoking in bars and cafes is in vogue especially amongst urban youth. There is hardly any need to state the ill effects of smoking as the dangers to the human body of smoking are well known. In recent years, there has been an

abnormal increase in hookah use in the State, most notably among youth and college students which is, without doubt, a worrisome development for the society as a whole. According to World Health Organization's study, Smoking a hookah is as toxic as cigarette smoking, if not more. A typical one-hour-long hookah smoking session involves 200 puffs, while an average cigarette is 20 puffs. The volume of smoke inhaled during a typical hookah session is about 90,000 millilitres, compared with 500-600 millilitres inhaled when smoking a cigarette. Compared to a single cigarette, hookah smoke is known to contain higher levels of arsenic, lead and nickel, 36 times more tar, and 15 times more carbon monoxide than cigarettes. The hookah may be used singly or with multiple hoses to enable simultaneous smoking by several users or the same mouth piece passed from person to person. When people share a hookah, there is a risk of spreading infectious diseases such as oral herpes, tuberculosis, hepatitis, influenza, H pylori and COVID-19.

The State Government is fully conscious of the dangers of smoking in smoking area and in Hookah Bars, particularly by the youth and the college students. The State Government can hardly overlook the situation where the people get addicted to smoking and the far reaching social impact it can have on the society as a whole. The State Government is committed to well-being of the people and therefore, cannot allow the people to become prone to smoking. The State Government is, therefore, of the view that Hookah Bar should be completely prohibited in public interest and consequently the DSA's to remove any ambiguity and facilitate implementation of the ban. This will save people from the dangers of active and passive smoking. The State Government of Gujarat, Maharashtra, Punjab and Rajasthan have passed Bills to ban Hookah Bars in their respective states. This is also in consonance with the judgment of the Hon'ble Supreme Court in *Murli Deora vs UOI*, 2001 (8) SCC 765, wherein it was held that subjecting a non-smoker to tobacco smoke is violation of his Fundamental right guaranteed under Article 21 of the Constitution of India, that none shall be deprived of his life without due process of law.

The said Act also prohibits the promotion, advertisement, sponsorship of cigarettes and other tobacco products, however the proviso to section 5 clause 2 allows advertisement at point of sale and on/in tobacco pack which is susceptible to misuse and undermines the objective of the said Act to discourage and therefore needs to be deleted.

The Parliamentary Standing Committee on Human Resource Development, in its report on the Cigarettes and other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Bill, 2001, had observed: "The committee has been given to understand that if a person is kept away from tobacco for the first twenty years of his life, there is a very high probability that he will remain tobacco free for rest of his life. Hence, it is mostly the teenagers and young school or college going students who are most vulnerable to the addiction of tobacco. The Committee is, therefore, of the view that availability of cigarette and other tobacco products should be made difficult for these age groups of people."

Thus there is need to increase the minimum legal age for sale of tobacco products to 21 years to ensure protection of our future generation from the hazards of tobacco use. Similarly, there is a need to ban sale of cigarettes and other tobacco products loose or in single sticks, which is a tactic adopted by the tobacco industry to entice children and youth by making the product affordable. Further there is also need to extend the ban on sale of tobacco products near educational institutions to other places.

There is rampant sale of tobacco products from shops that are unauthorized and in complete disregard of tobacco control laws. To ensure exclusivity and better enforcement of tobacco control laws licensing of tobacco vendors is essential.

The Government of the State of Jharkhand is aware of the promotional tactics of the tobacco industry and its agents. The Government of the State of Jharkhand is therefore of the view that these measures to promote tobacco use through advertisement, single stick sale and from unauthorized shops needs to be prohibited.

It is, therefore, considered necessary to amend the aforesaid Central Act.

This Bill seeks to amend the said Central Act of 2003 to achieve the aforesaid object.

Banna Gupta
(Member-in-Charge)

Jharkhand Regional Development Authority (Amendment) Bill, 2021

A Bill to amend the Jharkhand Regional Development Authority Act, 1981 (adopted).

Be it enacted by the legislature of the State of Jharkhand in the seventy-second year of the Republic of India as follows:-

1. Short title, extent and commencement -

- (1) This Act shall be called the "Jharkhand Regional Development Authority (Amendment) Act, 2021"
- (2) It shall be effective in whole of the State of Jharkhand.
- (3) It shall come into force from the date of its publication in the official *gazette*/e-gazette.

2. In section-2 of chapter-I of Jharkhand Regional Development Authority Act, 1981 (adopted) (hereinafter referred as the Principal Act) after clause (v) two new clauses shall be inserted as follows :-

"(w) 'Land Pooling' means legal consolidation of land parcels for utilization of such land parcels as per the Act, Rules & Regulation; (x) 'Appropriate Authority' means any Regional Development Authority or any other agency as may be notified as such by the State Government."

3. In section-11 of chapter-II of the Principal Act in fourth line after the word 'acquire' the words 'land pool' shall be inserted.
4. In section-12 of chapter-III of the Principal Act, in clause (a) of sub-section (1) after the words 'land acquisition' comma (,) and words, 'land pooling' shall be inserted.
5. In section-15 clause (a) of chapter-III of the Principal Act after the word 'purchase' and comma (,) the words "land pooling" and comma (,)" shall be inserted.
6. In section-60 of chapter-VII of the Principal Act in the heading after the word "authority" the words "or any agency/department of the State Government/Central Government" shall be inserted.
7. In sub-section (2) clause (a) of section-80 of chapter-VIII of the Principal Act after the word "plots" the words "and formulation and execution of scheme for land pooling by appropriate authority" shall be inserted.
8. Repeal : Jharkhand Regional Development Authority (Amendment), Ordinance, 2020 shall be deemed to be repealed.

Aim & Objectives

Land pooling is a tool, by which organized urbanization can be promoted and different aspects of urbanization, such as roads, parks, landfill sites and other infrastructure can be developed, through actual participation of land holders and their interest could be ensured by avoiding cumbersome procedure of land acquisition and saving the interest of land holders.

2. Land pooling provisions are not part of the Jharkhand Regional Development Authority Act, 1981 (Adopted). Therefore, amendments in various sections of Jharkhand Regional Development Authority Act, 1981 (Adopted) is required for inclusion of land pooling provisions.

Accordingly, required amendment in the above act is proposed, the enactment of which is the aim of this Bill.

(Hemant Soren)
Member-in-charge

THE JHARKHAND FINANCE BILL
2021

TO AMEND THE INDIAN STAMP ACT, 1899 And The Bihar Entertainments Duty, Court-Fees and Stamp (Surcharge Amendments) Act,1948 (As applicable in Jharkhand State).

Be it enacted by the legislature of the State of Jharkhand in the Seventy Second Year of the Republic of India as follows :-

1. Short title, extent and commencement:-

- (1) This Act, may be called "The Jharkhand Finance Act, 2021"
- (2) It extends to the whole of the State of Jharkhand.
- (3) It shall come into force from the date of notification in the State Gazette.

PART-A

2. Schedule IA of The Indian Stamp Act, 1899 for the State of Jharkhand shall be substituted in the following manner :-

S.N.	Description of Instrument	Proper Stamp- Duty
1.	<p><u>Acknowledgement</u>, of a debt exceeding Rs.100/- in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass book) or on a separate piece of paper when such book or paper is left in the creditor's possession;</p> <p>Provided that such acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest, or to deliver any other goods or other property.</p>	₹.10/-(Ten).
2.	<p><u>Administration Bond</u>, including a Bond given under Sections 291, 375 and 376 of the Indian Succession Act, 1925 (XXXIX of 1925) or Section 6 of the Government Savings Banks Act, 1873 (V of 1873).</p>	As per bond (No. 15)
3.	<p><u>Adoption deed</u>, that is to say any instrument (other than will) recording an adoption or conferring or purporting to confer an authority to adopt.</p>	₹ 2000/-(Two Thousand).

4.	<u>Affidavit</u> , including an affirmation or declaration in the case of person by law allowed to affirm or declare instead of swearing.	₹ 20/-(Twenty).
	<p><u>Exemptions :-</u></p> <p>Affidavit or declaration in writing when made-</p> <p>(a) as a condition for enrolment under the Indian Army Act,1911 or the Indian Air Force Act, 1932</p> <p>(b) omitted by Act 2 of 1958</p> <p>(c) For the sole purpose of enabling any person to receive any pension or charitable allowance.</p>	
5.	<u>Agreement or memorandum of an Agreement:</u>	
	(d) if relating to giving authority or power to a builder or a promoter, by whatever name called, for construction on, development or disposal of, an immovable property as envisaged under the Jharkhand Apartment (Flat) Ownership Act, 2011, or any other law notified by the Government in this behalf for the time being in force.	(d) 2.5 % of the consideration or market value of the land calculated at commercial rate whichever is higher as set forth in the deed.

<p>(e) Agreement to sale or purchase or lease of any immovable property when possession of the property is not delivered and;</p> <p>(i) when the earnest money /advance/part payment is not more than Rs. 200000/- (Two lac)</p> <p>(ii) When the earnest money/ advance/ part payment is more than ₹. 200000/- (Two lac)</p>	<p>(e)(i) ₹1000/- (One Thousand).</p> <p>(e)(ii) 0.5 % of the earnest money/ advance/ part payment.</p>
<p>(f) Agreement to sale or purchase or lease for a consideration when possession of property is delivered or agreed to be delivered.</p> <p>Note:- No Change is being made in sub clause a, b and c</p>	<p>(f) Same duty as is leviable on a conveyance (23) on the consideration or market value of the property, whichever is higher.</p>
<p><u>Explanation - (1)</u></p> <p>For the purposes of Sub- clause (e) and(f) immovable property shall also include a flat, apartment, tenement, block or any other unit by whatever name called, as defined in the Jharkhand Apartment (Flat) Ownership Act, 2011. Or any other law notified by the Government in this behalf for the time being in force.</p>	

<p><u>Explanation -(2)</u></p> <p>For the purpose of Sub-clause (d) builder, promoter, building/apartment would mean and include builder, promoter, building/apartment as defined in the Jharkhand Apartment (Flat) Ownership Act, 2011. Or any other law notified by the Government in this behalf for the time being in force.</p>	
<p>(g) if relating to project under built, operate and transfer (BOT) system, whether with or without toll or fee collection right where the value of the contract exceeds Rs. 1,000,00/- (One Lac.)</p>	<p>(g) 0.1% of the value of contract subject to a maximum of ₹. 5,000,00/- (Five Lac) Minimum of Rupees 100/- (One Hundred)</p>
<p>(h) if relating to specific performance by any person or group of persons where the value of the contract exceeds rupees 1,000,00/-.(One Lac.)</p>	<p>(h) 0.25% of the value of contract subject to a maximum of Rs. 10,000,00/- (Ten Lac) and Minimum of Rupees 250/- Two Hundred Fifty).</p>
<p>(i) In any other Case.</p>	<p>(i) ₹ 100/- (One Hundred).</p>
<p>Exemptions :-</p> <p>(a) Agreement or memorandum of agreement, which is omitted by Act, 2 of 1958.</p>	

	<p>(b) Made in the form of tenders to the central Government for, or relating to any loan;</p> <p>(c) Made under the European vagrancy Act, 1874 (IX of 1874), Section 17.</p>	
6.	<p><u>Agreement relating to deposit of title- deeds, pawn, pledge or hypothecation and hypothecation of agricultural produce, "if unattested"</u> that is to say, any instrument evidencing an agreement relating to :-</p> <p>(a) The deposit of title deeds or instrument constituting or being evidence of the title to any property whatever (other than a marketable security), where such deposit has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt;</p> <p>(b) The pawn, pledge or hypothecation of movable property, where such pawn, pledge, or hypothecation has been made by</p>	<p>(a) 0.5 % of the amount secured by such deed, subject to a maximum of ₹. 1,00,000/- (One Lac.)</p>

<p>way of security for the repayment of money advanced, or to be advanced by way of loan or an existing or future debt-</p> <p>(i) if such loan or debt is repayable on demand or more than three months from the date of the instrument, evidencing the agreement;</p>	<p>(b) (i) 0.5 % of the amount secured, subject to a maximum of ₹. 1,00000/- (One Lac)</p>
<p>(ii) If such loan or debt is repayable not more than three months from the date of such instrument.</p> <p><u>Explanation</u> - for the purposes of the clause (a) of this article, notwithstanding anything contained in any judgment, decree or order of any court or order of any authority, any letter, note, memorandum or writing relating to the deposit of title deeds whether written or made either before or at the time when or after the deposit of title deeds is effected, and whether it is in respect of the security for the first loan or any additional loan or loans taken subsequently, such letter, note, memorandum or writing shall, in the absence of any separate agreement</p>	<p>(ii) Half the duty payable under sub-clause (i)</p>

	<p>or memorandum of agreement relating to deposit of such title deeds, be deemed to be an instrument, evidencing an agreement relating to the deposit of title deeds.</p> <p>(b) if any of the principle instruments employed therefore is duly stamped, the other instrument employed for the purpose will be exempt from payment of stamp duty.</p> <p><u>Exemption: -</u></p> <p>I. Letter of hypothecation accompanying a bill of exchange.</p>	
7.	<p><u>Appointment in execution of a power.</u></p> <p>(a) whether of trustees</p> <p>(b) whether of property movable or immovable, where made by any writing not being a will.</p>	<p>(a) ₹.250/-(Two Hundred fifty)</p> <p>(b) ₹. 500/-(Five Hundred)</p>
8.	<p><u>Appraisement or valuation</u> made otherwise than under an order of the Court in the course of a suit. Appraisement or valuation made for the Information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.</p>	<p>₹. 200/- (Two Hundred)</p>

9.	<p><u>Apprenticeship deed</u> ; including every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment.</p> <p><u>Exemption :</u> Instrument of apprenticeship executed by a magistrate under the Apprentices Act, 1850 (XIX of 1850) or by which a person is apprenticed by or at the charge of any public charity.</p>	₹. 100/- (One Hundred)
10.	<p><u>Articles of Association of a company-</u></p> <p>(a) Where the Company has no share capital.</p> <p>(b) Where the Company has nominal share capital or increased share capital.</p> <p>Explanation :- wherever alteration of articles under section 14 of the Company Act 2013 for increase of share capital passed by the company through special resolution, clause 10 (b) shall be applicable.</p> <p><u>Exemption:</u> Article of any Association not formed for profit and registered under The Companies Act, 2013.</p>	<p>(a) ₹ 1500/- (one Thousand five Hundred).</p> <p>(b) 0.15% of such share capital, subject to a minimum of ₹.1000/- and a maximum of ₹ 5,00,000/- (Five Lac).</p>

11.	<u>Articles of Clerkship:</u> 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.	₹1,000/- (One Thousand).
12.	<p><u>Award,</u> that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit.</p> <p>(a) Where the award is quantified in monetary terms.</p> <p>(b) Where the award does not lend itself to quantification in monetary terms.</p>	<p>(a) 0.1 % of the value of the awarded property subject to a minimum of ₹. 10/- (Ten).</p> <p>(b) ₹. 500/- (Five Hundred).</p>
15.	<p>Bond [as defined by section 2 (5)] not being a debenture (no.27) and not being otherwise provided for by this Act, or by the Court Fees Act, 1870.</p> <p><u>Exemption</u> : Bond, when executed by any person for the purpose of guaranteeing that the local income derived from private subscription to</p>	<p>3 % of the Value of the bond.</p> <p>Provided if property is being transferred by this deed stamp duty will be chargeable as conveyance (No.23)</p>

	charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per menses.	
17.	<u>Cancellation</u> , Instrument (including any instrument by which any instrument previously executed is cancelled) if attested and not otherwise provided for.	₹. 500/- (Five Hundred).
18.	<u>Certificate of Sale or sale(deed) in pursuance of public auction:-</u> (In respect of each property put up as a separate lot and sold) granted to or executed in favour of, the purchaser of any property sold by public auction by a civil or revenue court or collector or other revenue officer or any competent authority under the law.	3 % of the purchase money.
20.	<u>Charter party</u> . that is to say any instrument (except an agreement for any hire of a tug- steamer) whereby a vessel or some specified principal part therefore is let for the specified purposes of the charterer, whether it includes a penalty clause or not.	₹100/- (One Hundred).

22.	<p><u>Composition deed</u> : that is to say any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business under the supervision of inspectors or under letters of license for the benefit of his creditors.</p>	₹250/- (Two Hundred Fifty).
23.	<p><u>Conveyance</u>, [as defined by section 2(10)] not being a Transfer charged or exempted under No.62.</p>	In the Urban Area 6% and in Rural Area 4% of the amount or value of the consideration for such conveyance as set forth therein, or the market-value of the property, whichever is higher
24.	<p><u>Copy or extract</u>, Certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court fees.</p> <p><u>Exemption</u> :</p>	₹ 20/- (Twenty).

<p>Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.</p>	
<p>25. <u>Counterpart or duplicate</u>, of any instrument chargeable with duty and in respect of which the proper duty has been paid :-</p> <p>(a) If the duty with which the original instrument is chargeable does not exceed ₹. 1,000/- (One Thousand).</p> <p>(b) In any other case.</p> <p><u>Exemption :</u> Counterpart of any lease granted to a cultivator when such lease is exempted from duty.</p>	<p>(a) ₹ 50/- (Fifty).</p> <p>(b) ₹ 100/- (Hundred).</p>
<p>26. <u>Customs Bond:</u></p> <p>(a) When the amount does not exceed ₹. 5,000/- (Five Thousand).</p> <p>(b) When the amount exceeds Rs.5,000/-(Five Thousand)but does not exceed Rs. 10,000/-(Ten Thousand).</p>	<p>(a) ₹.100/-(One Hundred).</p> <p>(b) ₹.200/(Two Hundred)</p>

	(c) When the amount exceeds Rs. 10,000/-(Ten Thousand).	(c) ₹300/(Three Hundred).
29.	<u>Divorce</u> : instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	₹ 250/- (Two Hundred Fifty).
30.	<u>Entry as an advocate, or attorney: on the roll of any High Court</u> , under the Indian Bar Council Act, 1926 or in exercise of powers conferred on such court by letters Patent or by the Legal Practitioners Act, 1884.	₹1000/- (One Thousand).
31.	<u>Exchange of property :-</u> Instrument of	The same duty as a Conveyance (No. 23) on the market value of the property of greater value which is the subject matter of exchange.
33.	<u>Gift</u> : Instrument of, not being a Settlement (No. 58) or will or transfer (No.62). (a) If gift is made to father, son, daughter, son's son or daughter, daughter's son or daughter, mother, brother, sister, brother's	(a) 3% of the consideration or market value of the property, whichever is higher,

	<p>son or daughter, sister's son or daughter, wife or husband, daughter in law, son in law.</p> <p>(b) In any other case.</p> <p><u>Exemption</u> Exemption to an instrument of gift executed in favour of the Government shall be allowed in cases where collector/ deputy commissioner of the district or any officer accepting the gift on behalf of the Government certifies that the Government is liable to pay stamp duty under section-3 read with section-29 of the Indian Stamp Act, 1899.</p>	<p>which is the subject matter of the gift.</p> <p>(b) Same as a conveyance (no. 23) for a consideration or market value of the property, whichever is higher, which is the subject matter of the gift.</p>
34.	<p><u>Indemnity Bond:</u></p>	<p>The same duty as a Security Bond (No.57) for the same amount subject to a maximum of ₹. 200/- (Two Hundred).</p>
35.	<p><u>Lease.</u> Including an under lease or sub-lease and any agreement to let or sub-let :-</p>	

(a) Where by such lease the rent is fixed and no premium is paid or delivered/ where the lease is granted for a fine or premium or for money advanced and where no rent is reserved / where the lease is granted for a fine or premium or for money advanced in addition to rent reserved and :-

(i) Where the lease purports to be for a term not exceeding five years.

(ii) Where the lease purports to be for a term exceeding five years but not exceeding ten years.

(i) 1% for the total amount payable or deliverable under the whole period of such lease or the same duty as a conveyance (23) on (5%) Five percent of the market value of the property, whichever is higher.

(ii) 1% for the total amount payable or deliverable under the whole period of such lease or the same duty as a conveyance (23) on (15%) Fifteen percent of the market value of the property, whichever is higher.

(iii) Where the lease purports to be for a term exceeding ten years but not exceeding thirty years.

(iii) 1% for the total amount payable or deliverable under the whole period of such lease or the same duty as a conveyance (23) on (25%) Twenty Five percent of the market value of the property, whichever is higher.

(iv) Where the lease purports to be for a term exceeding thirty years or in perpetuity or does not purport to be for a definite term.

(iv) 1% for the total amount payable or deliverable under the whole period of such lease or the same duty as a conveyance (23) on (50%) Fifty percent of the market value of the property, whichever is higher.

Provided that if an agreement to lease is stamped as per article 5 (e) or 5 (f) any duty already paid on such agreement shall be adjusted towards the total duty leviable under article

35 (A) I, II, III and IV on the lease deed subsequently executed in pursuance of such an agreement.

(b) Mining lease, khasmahal lease or any other lease executed by or on behalf of the Government.

(b) 1.5% for the total amount payable or deliverable under the whole period of such lease.

Exemption :

Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink), without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed Rs. (100/-) one hundred rupees.

Explanation :

When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of Cesses, or the owner's share of municipal rates or taxes,

	<p>which is by law recoverable from the lesser, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.</p>	
38.	<p><u>Letter of License</u>,: that is to say any agreement between a debtor and his creditors, that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.</p>	₹. 300/- (Three Hundred).
39.	<p><u>Memorandum of Association of a company</u> :</p> <p>(a) if accompanied by Articles of Association under The Companies Act, 2013</p> <p>(b) If not accompanied as above.</p> <p><u>Exemption</u> :</p> <p>(c) Memorandum of any association not formed for profit and registered under the Companies Act, 2013.</p>	<p>(a) ₹. 500/- (Five Hundred).</p> <p>(b) ₹. 1000/- (One Thousand).</p>

40. Mortgage Deed, not being an Agreement relating to deposit of Title deeds, Pawn or Pledge (No. 6) Bond (No.15), Mortgage of Crop (No.41), Respondentia Bond (No. 56), or Security Bond (No.57)

(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given.

(a) 2.5 % of the mortgage- money.

(b) When possession is not given or agreed to be given as aforesaid.

(b) 1.5% of the mortgage money.

Explanation :

A mortgagor, who gives to the mortgagee a power of attorney to collect rents of a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.

(c) When a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above-mentioned purpose, where the

(c) 1% of the additional security amount.

	<p>principal or primary security is duly stamped.</p> <p><u>Exemption :</u></p> <p>Instrument executed by persons taking advances under the Land improvement Loans Act 1883, or the Agriculturists' Loans Act, 1884, or by their sureties as security for the repayment of such advances.</p>	
41.	<p><u>Mortgage of a crop:</u> including any instrument to secure the repayment of a loan made upon any mortgage of a crop, where the crop is or is not in existence at the time of mortgage.</p>	₹.50/- (fifty).
42.	<p><u>Notarial Act,</u> that is to say, any instrument endorsement, note, attestation, certificate or entry not being a protest (No. 50) made or signed by a Notary public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.</p>	₹. 10/-(Ten).
43.	<p><u>Note or Memorandum:</u> sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal-</p>	

	<p>(a) Of any goods exceeding in value ₹. 20/-</p> <p>(b) Of any stock of marketable security exceeding in value ₹.20/-</p>	<p>(a) ₹. 10/-(Ten)</p> <p>(b) 1 % Subject to a maximum ₹.200/- (Two hundred) and minimum of ₹. 10/- (Ten).</p>
44.	<u>Note of protest:</u> by the Master of ship.	₹. 20 /-(Twenty).
45.	<u>Partition</u> : Instrument of [as defined by section 2[15]	<p>The same duty as a Bond (No.15) for the amount of the market value of the separated share or shares of the property.</p> <p><i>N.B-</i> The largest shares remaining after the property is partitioned (or if there are two or more shares of equal market value and not smaller than any of the other shares then one of such equal shares) shall be deemed to be that from which the other shares are separated,</p>

Provided always that :-

(a) When an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such a partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than ₹.10/- (Ten)

(b) Where land is held on Revenue settlement for a period not exceeding thirty years and paying the full assessment amount for the purpose of duty shall be calculated at not more than five times the annual revenue;

(c) Where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator^{48.} directing a partition is stamped with the stamp required for an instrument of partition and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed ₹. 10/- (Ten).

(d) For family partition ₹. 50/- (fifty).

46. Partnership

(a) instrument of-

(i) If the capital of partnership is disclosed in an instrument.

(a) (i) 3% of the capital of partnership deed subject to a minimum of ₹500/- (Five Hundred) and a maximum of ₹. 6000/- (Six Thousand).

<p>(ii) in any other cases.</p> <p>(b) Dissolution of Partnership.</p>	<p>(a)(ii) ₹6000/- (Six Thousand).</p> <p>(b) ₹500/- (Five Hundred).</p>
<p>48. <u>Power of Attorney</u>: As defined by section 2(21) not being a proxy :</p> <p>(a) When required in suits or proceedings under the Presidency small Cause Courts Act, 1882.</p> <p>(b) When executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents.</p> <p>(c) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (b)</p> <p>(d) when authorizing a person/ persons to act, individually or jointly or severally, as the case may be, in more than one transaction or generally;</p>	<p>(a) ₹100/- (One Hundred).</p> <p>(b) ₹100/- (One Hundred).</p> <p>(c) ₹200/- (Two Hundred).</p>

(i) if given to father, son, daughter, son's son or daughter, daughter's son or daughter, mother, brother, sister, brother's son or daughter, sister's son or daughter, wife, husband, daughter in law and son in law.

(d)(i) ₹ 500/- (Five Hundred).

(ii) If given to person/persons other than those mentioned above in clause d (i) for work except sale/ transfer of land/ property.

(d)(ii) ₹ 2000/- (Two Thousand).

(iii) If given to person/persons other than those mentioned above in clause d (i) for sale / transfer of land/ property.

(d)(iii) 2 (Two) percent of the market value of land / property.

(e) When given to a builder, promoter or developer, by whatever name called, for construction or development of, or sale or transfer (in any manner whatsoever) of any immovable property.

(e) 2.5 % of the consideration or market value of the land at calculated commercial rate whichever is higher as set forth in the deed.

(f) when given for consideration and authorizing the attorney to sell any immovable property.

Explanation : I- for the purpose of this Article more persons than one when belonging to the same firm shall be deemed to be one person.

Explanation : II- - The term "registration" includes every operation incidental to registration under the Registration Act, 1908.

Explanation : III- where under clause(f), duty has been paid on the power-of- attorney, and a conveyance relating to that property is executed in pursuance of power-of attorney between the executants of the power-of-attorney and the person in whose favour it is executed, the duty on Conveyance shall be the duty calculated on the market- value of the property reduced by duty paid on the power- of- attorney.

(f) Same as Conveyance (No. 23) for a consideration or the market value of the property, whichever is higher.

	<p><u>Explanation : IV</u></p> <p>For the purpose of article 48(e) builder, promoter, building/ apartment would mean and include builder, promoter, building/ apartment as defined in the Jharkhand Apartment (Flat) Ownership Act, 2011. Or any other law notified by the Government in this behalf for the time being in force.</p>		4.
50.	<p><u>Protest of Bill or note</u>, that is to say any declaration in writing made by a Notary public, or other person lawfully acting as such, attesting the dishonour of a Bill of Exchange or promissory note.</p>	₹50/- (Fifty).	5.
51.	<p><u>Protest by the Master of a Ship</u>, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses, or the calculation of averages and every declaration in writing made by him against the charterer of the consignees for not loading or unloading the ship, when such</p>	₹50/- (Fifty).	

<p>declaration is attested or certified by a Notary public or other person lawfully acting as such.</p>	
<p>54. <u>Re-conveyance of mortgage property.</u></p>	<p>The Same duty as a mortgage (No.40b), subject to a maximum of ₹.200/- (Two- Hundred).</p>
<p>55. <u>Release, that is to say:</u> (a) Any instrument (not being such a release as is provided for by section 23A) whereby a person renounces a claim upon another person or against any specified property. (b) Release of right of redemption of a mortgage with possession or the right to obtain re- conveyance of the property already conveyed.</p>	<p>(a) 3% (Three Percent) for a consideration or market value of the property (value of the claim) whichever is higher, as set forth in the release. (b)The same duty as a Conveyance (No.23) for the amount of such consideration as set forth in the release.</p>

56.	<p><u>Respondentia Bond</u>, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship making repayment contingent on the arrival of the cargo at the port of destination.</p>	<p>The same duty as a Bond (No.15) for the amount of the loan secured.</p>
57.	<p><u>Security bond or mortgage- deed</u>, executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof or executed by a surety to secure the due performance of a contract.</p> <p><u>Exemption :</u> Bond or other instrument, when executed----</p> <p>(a) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital, or any other object of public utility shall not be less than a specified sum per menses,</p>	<p>The same duty as a Bond (No.15) for the amount secured subject to a minimum of ₹. 10/- (Ten) and maximum of ₹. 200/- (Two Hundred).</p>

(b) executed by persons taking advances under the Land Improvement Loans Act, 1883 (XIX of 1883), or the Agriculturist Loans Act, 1884 (XII) of 1884), or by their sureties as security for the re-payment of such advances;

(c) Executed by officers of the Government or their sureties to secure the due execution of any office, or the due accounting for money or other property received by virtue thereof.

58. Settlement :

(a) Instrument of Settlement including a deed of dower.

(i) Settlement in favour of member or members of a family.

(a) (i) The same duty as a Bond (No. 15) for a sum equal to the amount as set forth in such Settlement or market value of the property, whichever is higher, which is the subject matter of such settlement;
Provided.

Explanation :

Under this article family means Father, Mother, Husband, Wife, Brother, Sister, Son, Daughter and includes Grand Father, Grand Mother, Grand Child, Adoptive Father or Mother, Adopted Son or Daughter.

(ii) In any other case.

Exemption :

Deed of dower executed on the occasion of a marriage between Mohammedans.

b. Revocation of

(ii) As per conveyance (23) of the market value of the property which is the subject matter of settlement.

b. ₹. 500/-(Five Hundred).

59. Share Warrants to bearer issued under the The Companies Act, 2013.

Exemption :

Share warrant when issued by a company in pursuance of the companies Act, 2013 to have effect only upon payment as composition for that duty, to the Collector of stamp Revenue of-

One and a half times the duty payable on a Conveyance (No. 23) for a consideration or a market value equal to the nominal amount of the shares specified in the warrant.

(a) 1.5% (one and a half percent) of the whole subscribed capital of the company, or

(b) if any company which has paid the said duty or composition in full subsequently issues in addition to its subscribed capital, 1.5% (one and a half percent) of the additional capital so issued.

61.

Surrender of lease :

(a) when the duty with which the lease is chargeable does not exceed ₹. 200/-(Two Hundred)

(b) In any other case.

Exemption :

Surrender of lease, when such lease is exempted from duty.

(a) The duty with which such lease is chargeable.

(b) ₹ 200/-(Two Hundred).

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Transfer whether with or without consideration.

(a) Of any interest secured by a bond or mortgage- deed.

(b) On any property under the Administrator General's Act, 1913 (III of 1913) section 31.

(c) of any trust property without consideration from one trustee to a beneficiary.

Exemptions :

Transfers by endorsement:

(a) Of a bill of exchange, cheque or promissory note.

(b) Of a bill of lading, delivery order, warrant for goods or other mercantile document of title to goods.

(c) Of a policy of insurance.

(d) Of securities of the Central Government, (see also section 8).

(a) As in Bond (No. 15), subject to a maximum limit of Rs. 200/- (Two hundred). & minimum limit of Rs. 100 (One hundred)

(b) ₹.100/-(One Hundred).

(c) Same as conveyance (No. 23) for market value of the property.

<p>53. <u>Transfer of Lease</u> by way of assignment, and not by way of under lease.</p> <p><u>Exemptions :</u> Transfer of any lease exempted from duty.</p>	<p>The same duty as a Conveyance (No.23) for a consideration or market value, equal to the amount of consideration for the transfer.</p>
<p>64. <u>TRUST :</u></p> <p>(a) <u>Declaration of</u> or concerning, any property when made by any instrument not being a will</p> <p>(b) <u>Revocation of-</u> of or concerning any property when made by any instrument other than a will.</p> <p><u>Exemptions :</u> Charitable and religious trusts including waqf alal-aulad.</p>	<p>₹.5000/- (Five Thousand).</p> <p>₹.1000/- (One Thousand).</p>
<p>65. <u>Warrants</u> for goods, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof to the property in any goods lying in or upon any dock, ware house or</p>	<p>₹.20/- (Twenty).</p>

wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.

Note : (1)-while computing stamp duty, fraction of a rupee shall be rounded off to the nearest rupee.

Note : (2)- Wherever not prescribed, minimum stamp duty shall in no case be less than rupees ten. (Rs. Ten)



PART-B

Amendment of the Bihar Entertainments Duty, Court-fees and Stamp (Surcharge amendment) Act, 1948 (As applicable in Jharkhand State).

3. Repeal and savings :-

(1) Section-5 of the Bihar Entertainment Duty, Court- fees and Stamp (Surcharge amendments) Act, 1948 (as applicable in Jharkhand) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken previously in the exercise of power conferred by or under section 5 of the said Act, shall not be affected by this Act,

FINANCIAL MEMORANDUM

In the schedule IA of Indian stamp act 1899, stamp duty chargeable on different instrument is mentioned. The Government of Jharkhand has not increased the rate of stamp duty since the formation of Jharkhand, while the neighboring state Bihar, Chattisgarh have already increased the rate of stamp duty prescribed in their state for different documents. Stamp duty is an important source of collection of revenue of the state and increase in stamp duty will definitely add to the resources of the state.

Currently on each type of deed mentioned in schedule IA of Indian Stamp Act 1899, apart from stamp duty, hundred ten percentage surcharge is also collected under section five of Bihar Entertainment Duty, Court Fees and Stamp (Surcharge Amendment) Act, 1948. When the department is proposing increase in stamp duty, there is no need to take additional 110% surcharge because it will immensely increase the burden of citizen. Hence there is need to repeal section 5 of Bihar Entertainment Duty, Court Fees and Stamp (Surcharge Amendment) Act, 1948.

A proposal to amend the schedule IA of Indian Stamp Act, 1899 and to repeal the section 5 of Bihar Entertainment and Duty, Court Fees and Stamp (surcharge amendment) Act, 1948 has been put forward in the form of Jharkhand finance bill 2021 and the Planning-cum Finance Department has given its consent on it.

(Member In charge)

Aims and Objectives

The aim and objective of Jharkhand Finance Bill, 2021 is to amend the rate of stamp duty prescribed for different instrument mentioned in schedule IA of Indian Stamp Act, 1899.

This will help in augmenting the resource of the state.

Apart from that, the bill is also aimed at repealing the additional 110% surcharge levied in the form of stamp duty on the instrument mentioned in schedule IA, through section 5 of Bihar Entertainment Duty, Court-Fees and Stamp (Surcharge Amendment) Act, 1948, because when the state is already increasing the stamp duty then the levy of additional 110% surcharge is not needed.

Member-in-Charge

IGPR (Law) 3(B)--50--27-8-2021.