



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

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No. 642 Dispur, Thursday, 22nd September, 2022, 31st Bhadra, 1944 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

REVENUE AND DISASTER MANAGEMENT (REGISTRATION) DEPARTMENT

NOTIFICATION

The 3rd September, 2022

No. REGN. 77/2017/152.- In exercise of the powers conferred under section 78 of the Registration Act, 1908 (Act XVI of 1908) and in supersession of all previous notifications on the subject, the Governor of Assam is pleased to amend the following table for enhancing the Registration fees payable under the said Act for items (Instruments) with effect from the date of its publication of this Notification in the Official Gazette:-

In this article "Section" means Section of the Registration Act, 1908.

Description of Instruments (1)	Registration Fees
1.Acknowledgement	Rs. 500/-
2.Administrative Bond	Rs. 1000/-
3.Adoption Deed	Rs. 500/-
4.Affidavit including affirmation or declaration	Rs. 200/-
5. Agreement or memorandum of an Agreement	Rs. 1000/-
(a) Agreement for conveyance	
(b) Development Agreement	Rs. 20,000/-
(c) Other Agreement	Rs. 200/-
6. Agreement relating to deposit of title-deeds, pawn or 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,-	Rs. 10/-
(i) if the amount of loan does not exceed Rs. 1000	Rs. 10/-
(ii) if it exceeds Rs. 1000 and does not exceed Rs. 10,000	Rs. 50/-
(iii) and for every Rs. 10,000 or part thereof in excess of Rs. 10,000	Rs. 10/-

(b) If such loan or debt is repayable not more than three months from the date of such instrument	Same of the duty payable
7. Appointment in execution of a power,-	
(a) Where the value of the property does not exceed Rs. 1000	Rs. 100/-
(b) in any other case	Rs. 200/-
8. Appraisalment or Valuation,-	
(a) Where amount does not exceed Rs. 1000	The same duty as a Bond (No. 15) for such amount
(b) in any other case	Rs. 50/-
9. Apprenticeship Deed	Rs. 100/-
10. Article of Association of a company,-	
(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/-
11. 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)	Rs 100 /-
12. Award,-	
(a) where amount or value of the property to which the award relates as set forth in such award, does not exceed Rs. 1,000/-	2% of the value set in the document (Maximum of Rs. 10,000/-)
(b) if exceeds Rs. 1000/- but does not exceed Rs. 5,000/- and for every additional Rs. 1,000/- or part thereof in excess of Rs. 5,000/-	2% of the value set in the document (Maximum of Rs. 10,000/-)
13.(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. 500	Rs. 2/-
If it exceeds Rs. 500 but does not exceed Rs. 1,000	Rs. 5/-
and for every additional Rs. 1,000 or part thereof in excess of Rs. 1,000	Rs. 5/-
(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. 500	Rs. 2/-
if it exceeds Rs. 500 but does not exceed Rs. 1,000	Rs. 4/-
and for every additional Rs. 1,000 or part thereof in exceeds of Rs. 1,000	Rs. 4/-
(iii) Where payable more than six months but not more than nine months after date or sight,-	Rs. 2/-
if the amount of the bill or note does not exceed Rs. 500	
if it exceeds Rs. 500 but does not exceed Rs. 1,000	Rs. 2/-
and for every additional Rs. 1,000 or part thereof in it exceeds of Rs. 1,000	Rs. 4/-
(iv) Where payable more than nine months but not more than one year after date or sight,-	Rs. 4/-
if the amount of the bill or note does not exceed Rs. 500	
if it exceed Rs. 500 but does not exceed Rs. 1,000	Rs. 2/-
and for every additional Rs. 1,000 or part thereof in exceeds of Rs. 1,000	Rs. 4/-
(c) where payable at more than one year after date or sight,-	Rs. 2/-
if the amount of the bill or note does not exceed Rs. 500	

if it exceed Rs. 500 but does not exceed Rs. 1,000	Rs. 5/-
and for every additional Rs. 1,000 or part thereof in excess of Rs. 1,000	Rs. 10/-
14. Bill of Lading (including a through bill of lading)	Rs. 10/-
15. Bond [(As defined by Sub-Section (5) Section 2 of the Indian Stamp Act, 1899)]	Rs. 1000/-
16. Bottomry Bond	The same duty as a Bond (No. 15) for the same amount
17. Cancellation	Rs. 500/-
18. Certificate of Sale	a. 1% for women solely b. 2% for joint registration with women c. 3% if the property is registered exclusively in the name of a male or other juridical person
19. Certificate or other document evidencing right or title	Rs. 500/-
20. Charter-Party	Rs. 50/-
22. Composition Deed	Rs. 100/-
23. Sale (Conveyance) Conveyance (as defined by sub section (10) of Section 2 of Indian Stamp Act, 1899 not being a transfer, charged or exempted under No. 62	a. 1% for women solely b. 2% for joint registration with women c. 3% if the property registered exclusively in the name of a male or other juridical person
24. Certified Copy	Rs. 200/-
25. Counterpart or a duplicate of any instrument	Rs. 500/-
26. Customs Bond (a) where the amount does not exceed Rs. 1,000/- (b) in any other case	Same as Bond. (No. – 15 for such amount. Rs. 1000/-
27. Debenture,- (a) by endorsement or by a separate instrument of transfer,- where the amount or value does not exceed Rs. 10;	Rs. 5/-
where it exceeds Rs. 10 and does not exceed Rs. 50	Rs. 1/-
where it exceeds Rs. 50 and does not exceed Rs. 100	Rs. 1/-
where it exceeds Rs. 100 and does not exceed Rs. 200	Rs. 1/-
where it exceeds Rs. 200 and does not exceed Rs. 300	Rs. 2/-
where it exceeds Rs. 300 and does not exceed Rs. 400	Rs. 2/-
where it exceeds Rs. 400 and does not exceed Rs. 500	Rs. 2/-
where it exceeds Rs. 500 and does not exceed Rs. 600	Rs. 3/-
where it exceeds Rs. 600 and does not exceed Rs. 700	Rs. 3/-
where it exceeds Rs. 700 and does not exceed Rs. 800	Rs. 3/-
where it exceeds Rs. 800 and does not exceed Rs. 900	Rs. 3/-
where it exceeds Rs. 900 and does not exceed Rs. 1,000	Rs. 3/-
and for every Rs. 500 or part thereof excess of Rs. 1,000	Rs. 1/-

(b) by Delivery,- (i) where the amount or value of the consideration for such debenture as set forth therein does not exceed Rs. 50;	Rs. 1/-
(ii) where it exceeds Rs. 50 but does not exceed Rs. 100	Rs. 1/-
where it exceeds Rs. 100 and does not exceed Rs. 200	Rs. 2/-
where it exceeds Rs. 200 and does not exceed Rs. 300	Rs. 2/-
where it exceeds Rs. 300 and does not exceed Rs. 400	Rs. 3/-
where it exceeds Rs. 400 and does not exceed Rs. 500	Rs. 4/-
where it exceeds Rs. 500 and does not exceed Rs. 600	Rs. 5/-
where it exceeds Rs. 600 and does not exceed Rs. 700	Rs. 6/-
where it exceeds Rs. 700 and does not exceed Rs. 800	Rs. 6/-
where it exceeds Rs. 800 and does not exceed Rs. 900	Rs. 7/-
where it exceeds Rs. 900 and does not exceed Rs. 1000	Rs. 7/-
and for every Rs. 500 or part thereof in excess of Rs. 1,000	Rs. 4/-
28. Delivery Order in respect of Goods	Rs. 10/-
29. Divorce	Rs. 200/-
30. Entry as an Advocate, Vakil or Attorney on the Roll of any High Court [under the Indian Bar Councils Act, 1926, or] in exercise of powers conferred on such court by Letters Patent or by the [Legal Practitioners Act, 1844] –	Rs. 100/-
(a) in any case of an Advocate or Vakil	
(b) in any case of an Attorney.	Rs. 50/-
<u>Exemptions</u>	
Entry of an advocate, vakil or attorney on the roll of any High Court when he has previously been enrolled in High Court [Omitted]	
31. Exchange of property	<p>a. 1% for women solely</p> <p>b. 2% for joint registration with women.</p> <p>c. 3% if the property is registered exclusively in the name of a male or other juridical person. For market value equal to the market value of the property of greatest value as set forth in such instrument</p>
32. 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)	The same duty as a conveyance (No. 23) for a consideration equal to the amount of the further charge secured by such instrument

<p>(b) When such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession),-</p> <p>(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</p>	<p>The same duty as a Conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge</p>
<p>(ii) if the possession is not so given</p>	<p>The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument</p>
<p>33. Gift</p>	<p>a. 1% for women solely b. 2% for joint registration with women c. 3% if the property registered exclusively in the name of a male or other juridical person d. 0.5 % (with a cap of minimum Rs. 1000/- and maximum Rs. 10,000/-) if it registered with the members of the family (nearest blood relation)</p>
<p>34. Indemnity Bond</p>	<p>Rs. 1000/-</p>
<p>35. Lease, including an under-lease or sub – lease and any agreement to let or sub- let ,- (a) where by such lease the rent is fixed and no premium is paid or delivered – (i) where the lease purports to be for a term of less than one year</p>	<p>Same duty as Bond (No. 15) for the whole amount payable or deliverable under such lease.</p>
<p>(ii) where the lease purports to be for a term of not less than one year but not more than five years</p>	<p>The same duty as Bond (No. 15) for the amount or value of the average annual rent reserved.</p>
<p>(iii) where the lease purports to be for a term exceeding five years and not exceeding ten years</p>	<p>The same duty as Conveyance (No. 23) for a market value equal to the amount or value of average annual rent reserved.</p>

(iv) where the lease purports to be for a term exceeding ten years, but not exceeding twenty years	Same duty as a Conveyance (No. 23) for a market value equal to twice the amount or value of the average annual rent reserved.
(v) where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years	Same duty as a Conveyance (No. 23) for a market value equal to three times the amount or value of the average annual rent reserved.
(vi) where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years	Same duty as a Conveyance (No. 23) for a market value equal to four times the amount or value of the average annual rent reserved.
(vii) where the lease purports to be for a term exceeding one hundred years, or in perpetuity	The same duty a Conveyance (No. 23) for a market value equal in the case of a lease granted solely for agriculture purposes to one-tenth and in 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.
(viii) where the lease does not purport to be for any definite term	The same duty as a Conveyance (No. 23) for a market value equal to three times the amount or value of the average annual rent which should be paid or delivered for the first ten years if the lease continues so long.
(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved	The same duty as a Conveyance (No. 23) for a market value equal to the amount or value of such fine or premium or advanced as set forth in the lease.

<p>(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved</p>	<p>The same duty as Conveyance (No. 23) for a market value equal to the amount or value of such fine or premium or advanced 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:</p> <p>Provided that, in any case where an agreement to lease is stamped with the <i>ad-valorem</i> 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.</p>
<p><i>Exemptions</i> Lease, executed in the case of cultivation 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 one hundred rupees. In this exemption a lease for the purpose of cultivation shall include a lease of lands for cultivation together with a homestead or tank. Explanation : When lease undertakes to pay any recurring charges, such as Government revenue, landlords share or cesses, or the owner's share of municipal rates of taxes, which is by law recoverable from the lessor, the amounts so agreed to be paid by the lessee shall be deemed to be part of the rent.</p>	
<p>36. Letter of Allotment of Shares</p>	<p>Rs. 200/-</p>
<p>37. Letter of Credit</p>	<p>Rs. 10/-</p>
<p>38. Letter of licence</p>	<p>Rs. 50/-</p>
<p>39. Memorandum or Association of a Company,- (a) if accompanied by a Articles of Association under Sec. 26,27 and 28 of the Companies Act, 2013</p>	<p>Rs. 500/-</p>
<p>(b) If not so accompanied</p>	<p>Rs. 750/-</p>
<p>40. Mortgage Deed (a) Mortgage (with possession)</p>	<p>a. 1% for women solely b. 2% for joint registration with women c. 3% if the property is registered exclusively in the name of a male or other juridical person</p>

(b) Mortgage (without possession Equitable Mortgage) when possession is not given or agreed to be given as aforesaid	0.5% of the mortgage amount
41. 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	Rs. 1/-
(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	Rs. 2/-
42. Notarial Act	Rs. 2/-
43. Note or Memorandum,- (a) of any goods exceeding in value twenty rupees (b) of any stock or marketable security exceeding in value twenty rupees	Rs. 10/- Rs. 10/- Rs. 10/-
44. Note of protest by the Master of a ship	Rs. 20/-
45. Partition	0.5% of the highest value of the separated share
46.(A) Partnership	Rs. 10/- per thousand and Rs. 5,000/- for unlimited capital
(B) Dissolution of Partnerships	Rs. 1,000/-
47. Policy of Insurance A- Sea Insurance (1) For or upon any voyage- (i) where the premium or consideration does not exceed the rate of one-eighth per centum of the amount insured by the policy	Rs. 1/-
(ii) in any other case, in respect of every full sum of one thousand five hundred rupees and also any fractional part of one thousand five hundred rupees insured by the policy	Rs. 1/-
(2) For time,- (iii) in respect of every full sum of one thousand rupees and also any fractional part of one thousand five hundred rupees insured by the policy-	Rs. 1/-
Where the insurance shall be made for any time not exceeding six months	Rs. 1/-
Where the insurance shall be made for any time exceeding six months and not exceeding twelve months	Rs. 1/-
B. Fire-insurance and other classes of insurance, not elsewhere including in this article, covering goods, merchandise, personal effects, crops and other property against loss or damage- (1) in respect of an original policy- (i) when the sum insured does not exceed Rs. 5,000	Rs. 2/-
(ii) in any other case	Rs. 4/-
(2) In respect of each receipt for any payment of a premium on any renewal of an original policy	One-half of the duty payable in respect of the original policy in addition to the amount, if any chargeable under No. 53.

C-Accident and Sickness insurance- (a) against railway accident, valid for a single journey only	Rs. 2/-
(b) in any other case-for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs. 1000 such amount exceeds Rs. 1,000 for every Rs. 1,000 or part thereof	Rs. 2/-
CC- Insurance by way of indemnity	Rs. 5/-
E-Life insurance or group insurance or other insurance not specifically provided for, except such a re-insurance, as is described in Division E of this article,-	
(i) for every sum insured not exceeding Rs. 250	Rs. 2/- Rs. 1/-
(ii) 250-500	Rs. 2/- Rs. 1/-
(iii) 500-1000 and also for every Rs. 1000 or part thereof in excess of Rs. 1,000	Rs. 2/- Rs. 1/-
F-Re-insurance by an insurance company	One quarter of the duty payable in respect of the original insurance but not less than Rs. 1/- or more than Rs. 5/-
48(a) Special Power of Attorney	Rs. 500/-
(b) General Power of Attorney	Rs. 1000/-
49. Promissory Note	
(a) when payable on demand,-	
(i) when the amount or value does not exceed Rs.250/-	Rs. 5/-
(ii) 250-1,000/-	Rs. 30/-
(iii) in any other case	Rs. 50/-
(b) When payable otherwise than on demand	The same duty as a Bill of Exchange (No. 13) for the same amount payable otherwise than on demand
50. Protest of bill or Note	Rs. 50/-
51. Protest by the master of Ship	Rs. 50/-
52. Proxy	Rs. 5/-
53. Receipt	Rs. 5/-
54. Reconveyance,-	
(a) if the consideration for which the property was mortgaged does not exceed Rs. 1000/-	Rs. 100/-
(b) in any other case	Rs. 200/-
55. Release Relinquishment of right,-	Rs. 100/-
(a) if the amount or value of the claim does not exceed Rs. 1000/-	
(b) in any other case	Rs. 200/-
56. RESPONDENTIA BOND , that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination. REVOCATION OF ANY TRUST OR SETTLEMENT -see settlement (No. 580; TRUST (No. 64).	Rs. 500/-
57. Security Bond	2% of the value set in the document
Security Bond or Mortgage Deed executed by way of security for the due execution of an office or to account for money or other property received by virtue thereof, of 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	2% of the value set in the document

58. Settlement A-Instrument of (including a deed of dower) B-Revocation of	The same fees as conveyance (Sl. 1.)
59. Share Warrants	One and a half times the duty payable on a Conveyance (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant
60. Shipping Order	Rs. 50/-
61. Surrender of Lease,- (a) when the duty with which the lease is chargeable does not exceed Rs. 10/-	Rs. 1000/-
(b) in any other case	Rs. 300/-
62. Transfer,- (a) of shares in an incorporated company or other body corporate	Rs. 1/-
(b) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8;	One-half of the duty payable on a conveyance (No. 23) for a consideration equal to the face amount of the debentures.
(c) 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 five rupees;	The duty with which such bond, mortgage-deed or policy of insurance is chargeable
(ii) in any other case	Rs. 10/-
(d) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary	Rs. 10/-
63. Transfer of Lease (Transfer of Lease by way assignment and by way of under lease)	a. 1% for women solely b. 2% for joint registration with women c. 3% if the property is registered exclusively in the name of a male or other juridical person
64. Trust A-Declaration of, or concerning, any property when made by any writing not being a Will	2% of the value set in the document (Maximum of Rs. 10,000/-)
B-Revocation of—or concerning any property when made by any instrument other than a will	The same duty as Bond (No.15) for a sum equal to the amount or value of the property concerned as set forth on the instrument but not exceeding thirty rupees

65. Warrant for Goods	Rs. 10/-
Fee (C) Will	Rs. 500/-
Fee (D) Registration of a certified copy of decree/order of a court	Rs. 100/-
Fee for registration under Section 30 of the Registration Act, 1908	Rs. 300/-
Fee for G (a) Copy and G (b) – Memorandum of document to be forwarded to another Office under section 64-67 of the Registration Act, 1908	Rs. 200/- Rs. 300/-
Fee M (a) and (b) Registration on visit /commission	Rs. 1000/-
Fee H Payable for inspection or searching the indexes and register, etc.	Rs. 20/- per year
Fee for unclaimed document (after completion of registration remained unclaimed after refuse of registration, if not collected within stipulated time)	Rs. 100/-

GYANENDRA DEV TRIPATHI,

Commissioner & Secretary to the Government of Assam,
Revenue & D. M. Department.