
Indian Stamp (Assam Amendment) Act, 1950**7 of 1950****[01 April 1950]****CONTENTS**

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Indian Stamp (Assam Amendment) Act, 1950**7 of 1950****[01 April 1950]**

An Act to amend the Indian Stamp Act, 1899, in its application to Assam, Whereas it is expedient to increase temporarily the revenues of Assam and for that purpose to amend the Indian Stamp Act, 1899 (II of 1899), hereinafter called the principal Act, in its application to Assam, in the manner hereinafter appearing; It is hereby enacted as follows-- 1. Published in the Assam Gazette Extraordinary, dated the 30th March, 1950.

1. Short Title, Extent And Commencement :-

(1) This Act may be called the Assam Stamp (Amendment) Act, 1950.

(2) It extends to the whole of Assam.

(3) It shall come into force on the first day of April 1950 and shall remain in force for a period of five years".*

*. The words in italic were deleted by Assam Act II of 1955 at p. 267 infra.

2. Amendment Of Section 3 :-

In Section 3 of the principal Act, (1) after clause (c) the following

shall be inserted, namely--

"Provided that, except as, otherwise expressly provided in this Act, and notwithstanding anything contained in clause (a), (b) or (c) of this Section the amount indicated in Schedule I to this Act shall, subject to the exemptions contained in that schedule, be the duty chargeable under this Act on the following instruments, mentioned in clauses (aa) and (bb) of this proviso, as the proper duty therefor respectively-

(aa) every instrument, mentioned in Schedule I as chargeable with duty under that schedule, which, not having been previously executed by any person, is executed in Assam on or after the first day of April 1950; and

(bb) every instrument mentioned in Schedule I as chargeable with duty under that schedule, which, not having been previously executed by any person, is executed out of Assam on or after the first day of April 1950, and relates to any property situated, or to any matter or thing done or to be done in Assam, and is received in Assam."

(2) after the word "provided" the word "also" shall be inserted.

3. Amendment Of Section 4(1) :-

In sub-section (1) of Section 4 of the principal Act--
for the words "one rupee" the words "two rupees" shall be substituted.

4. Amendment Of Section 6 :-

In Section 6 of the principal Act,-In the proviso, for the words "one rupee" the words "two rupees" shall be substituted.

5. Amendment Of Section 28(4) :-

In the proviso to sub-section (4) of Section 28 of the principal Act, for the words "one rupee" the words "two rupees" shall be substituted.

6. Amendment Of Section 32 :-

In Section 32 of the principal Act--

(1) in clause (a) of the proviso, after the words "any instrument" the words "other than an instrument chargeable with a duty under clause (bb) of the first proviso to Section 3" shall be inserted;

(2) the word "or" at the end of clause (b) of the proviso shall be

omitted;

(3) after clause (c) of the proviso the following shall be inserted namely--

"or

(d) any instrument chargeable with duty under clause (bb) of the first proviso to Section 3 and brought to him after the expiration of three months from the date on which it is first received in Assam".

7. New Schedule Ia :-

In Schedule I to the principal Act, for items Nos. 1-12, 15-20, 22-26, 28, 26, 38-46, 48, 50-51, 54-61 and 63-65, the following shall be substituted namely,--.