
Indian Stamp (Assam Amendment) Act, 1971**2 of 1972****[13 January 1972]****CONTENTS**

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Indian Stamp (Assam Amendment) Act, 1971**2 of 1972****[13 January 1972]**

An Act further to amend the Indian Stamp Act, 1899, in its application to Assam. Whereas it is expedient further to amend the Indian Stamp Act, 1899 (Central Act II of 1899), hereinafter called the principal Act, in its application to Assam, in the manner hereinafter appearing; It is hereby enacted in the Twenty-second Year of the Republic of India as follows -- 1. Published in the Assam Gazette Extraordinary, dated the 19th January, 1972.

1. Short Title, Extent And Commencement :-

- (1) This Act may be called the Indian Stamp (Assam Amendment) Act, 1971.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

2. Insertion Of A New Section In Central Act Ii Of 1899 :-

After Section 3 of the principal Act, the following shall be inserted as Section 3-A, namely --

3A.

- (1) There shall be charged, levied and paid to the Government of Assam, Besides dues payable under any law for the time being in force including Section 3 of this Act, a surcharge, hereinafter referred to as Stamp Surcharge on the instrument mentioned in the

following items of Schedule I to the principal Act, namely,--

Item Nos. 1-10, 12, 15-20, 22-26, 28, 29, 31-36, 38-46, 48, 50-51, 54-61 and 63-65 :

Provided that the surcharge shall not be payable in respect of instrument exempted by Section 3.

(2) The rate of Stamp Surcharge shall be Twenty-five paise per instrument.

(3) The Stamp Surcharge shall be payable as if it were a duty under Section 3 and the provisions of this Act including the Rules thereunder shall accordingly apply; and the authorities for the time being empowered to collect and enforce payment of Stamp duty shall, unless otherwise provided for by or under this Act, within their respective jurisdiction for purposes of stamp duty accordingly collect and enforce payment of stamp duty :

Provided that the Government of Assam may, for facilitating implementation, by notification in the official Gazette, direct that in any case or class of cases the provisions of this Act including the rules thereunder shall apply subject to such indications not inconsistent with the provisions of this Section and as may be specified in such notification.

(4) Notwithstanding anything contained in sub-section (3), the Government of Assam may make Rules generally for securing the payment of the Stamp Surcharge and carrying into effect the provisions of sub-sections (1) and (2) in particular for ensuring the proper maintenance and rendering of accounts of the Stamp Surcharge."

3. Repeal And Saving :-

(1) The Indian Stamp (Assam Amendment) Ordinance, 1971 (Assam Ordinance XIII of 1971) is hereby repealed.

(2) Notwithstanding such repeal any thing done or any action taken under the Indian Stamp (Assam Amendment) Ordinance, 1971, shall be deemed to have been done or taken under this Act as if this Act has commenced on the fourth day of December, 1971 (the date of promulgation the Ordinance).