

Bombay Stamp (Gujarat Amendment) Act, 1971**12 of 1971****[01 December 1971]**

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In exercise of the powers conferred by section 3 of the Gujarat State Legislature (Delegation of Powers) Act, (35 of 1971) 1971, the President is pleased to enact as follows:-

1. Short Title And Commencement :-

- (1) This Act may be called the Bombay Stamp (Gujarat Amendment) Act, 1971.
- (2) It shall come into force on the 1st December, 1971.

2. Insertion Of Section 3A In Bom. Li Of 1958 :-

In the Bombay Stamp Act, 1958 as in force in the State of Gujarat, after section 3, the following section shall be inserted, namely:-

"3A. Instruments chargeable with additional duty.--

- (1) Every instrument chargeable with duty under section 3 shall, in addition to such duty, be chargeable with a duty of ten paise.
- (2) The additional duty with which any instrument is chargeable under sub-section (1) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.
- (3) Except as otherwise provided in sub-sections (1) and (2), the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the additional duty chargeable under

sub-section (1) as they apply in relation to the duty chargeable under section 3."