

## **Punjab Stamp (Dealing Of Under-Valued Instruments) (First Amendment) Rules, 2009**

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In exercise of the powers conferred by sections 47-A and 75 of the Indian Stamp Act, 1899 (Central Act.No.2 of 1899), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules further to amend the Punjab Stamp (Dealing of Under-valued Instruments) Rules, 1983, namely;-

### **1. Rules 1 :-**

These rules may be called the Punjab Stamp (dealing of under-valued instruments) (First Amendment) Rules, 2009.

### **2. Rule 2 :-**

In the Punjab Stamp (dealing of under-valued instruments) Rules, 1983 in rule 3-A after the existing note, the following explanation shall be inserted:-

"Explanation.- The consideration amount fixed at the time of allotment of immovable property by any Government/Semi Government Organization shall be deemed to be the Collectors rate and the stamp duty shall be charged for registration of document upon the consideration amount fixed by the Government/Semi Government Organisation, provided that document is got registered by the original allottee within three months from issue of this notification or within three months from the payment of last regular installement as per schedule of payment of such allotment."

Romila Dubey,  
Financial Commissioner Revenue,  
and Secretary to Government of Punjab,

Department of Revenue and Rehabilitation.