

**THE INDIAN STAMP (HIMACHAL PRADESH AMENDMENT)
ACT, 1952**

ARRANGEMENT OF SECTIONS

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**THE INDIAN STAMP (HIMACHAL PRADESH AMENDMENT)
ACT, 1952**

(ACT NO. 4 OF 1953)¹

(Received the assent of the President of India on the 5th February, 1953, and was published in Gaz. of India, Part III, Sec. 3, dated the 28th February, 1953).

Amended, repealed or otherwise affected by-

- (i) The Union Territories (Stamp and Court-Fees Laws) Act, 1961 (Central Act No.33 of 1961) read with G.S.R. 518 (F.4/463-UTL65), dated the 18th March, 1964 (published in Gaz. of India, Extra, Part II, Sec. 3(i), dated the 25th March, 1964) issued under section 2 thereof.
- (ii) H.P. Act No.16 of 1970, published in R.H.P. Extra., dated the 31st July, 1970, p.613-636.

An Act to provide the amendment of the India Stamp Act, 1899 (II of 1899) in its application to the Himachal Pradesh.

It is hereby enacted as follows-

1. **Short title, extent and commencement.**-(1) This Act may be called the Indian Stamp (Himachal Pradesh Amendment) Act, 1952.
- (2) It extends² to the whole of the Himachal Pradesh.
- (3) It shall come into force on such date³ as the State Government may, by notification in the Gazette of India, appoint in this behalf.

1. For Statement of Objects and Reasons, see R.H.P. Extra., dated the 31st May, 1969, P. 445.
2. The Act extended to Bilaspur by H.P. Act No.14 of 1954 and enforced there w.e.f. 1-3-1955 by Not. No.R. 1-12/55, dated the 12th February, 1955, published in R.H.P. dated the 19th February, 1955. The Act extended to the areas added to H.P. u/s 5 of the Punjab Re-organisation Act, 1966, by H.P. Act No. 16 of 1970.
3. The Act enforced w.e.f. 1st April, 1953 by Not. No. R. 1-31/52, dated the 9th March, 1953, published in Gaz. of India, Part III, Sec. 3, dated the 14th March, 1953.

2. Amendment of section 2.-In case (10) of section 2 of the Indian Stamp Act, 1899, hereinafter referred to as the said Act, for the colon shall be substituted a comma, followed by the words or by Schedule I-A, as the case may be.

3. Amendment of section 3.-In section 3 of the said Act-(1) After clause(c), the following proviso shall be inserted, namely-

Provided that, notwithstanding anything contained in clause(a), (b) or (c) of this section or in Schedule I, and subject to the exemptions contained in Schedule I-A, the following instruments shall be chargeable with duty of the amount indicated in Schedule I-A, as the proper duty therefor, respectively, that is to say-

(aa) every instrument mentioned in Schedule I-A as chargeable with duty under that Schedule which not having been previously executed by any person is executed in the Himachal Pradesh or or after the date of commencement of this Act;

(bb) every instrument mentioned in Schedule I-A as chargeable with duty under that Schedule, which, not having been previously executed by any person, is executed out of Himachal Pradesh, on or after the date of commencement of this Act and relates to any property situated, or to any matter or thing done or to be done in the Himachal Pradesh, and is received in the Himachal Pradesh.

(2) Between the word "Provided" and the words "that no duty" the word "also" shall be inserted.

4. Amendment of section 4.-In sub section(1) of section 4 of the said Act-

(a) for the word and figure "Schedule I" the word, figure and letter "Schedule I-A" shall be substituted, and

(b) for the words "one rupee", the words "two rupees" shall be substituted.

5. Amendment of section 6.-In section 6 of the said Act-

(1) After the word and figure "Schedule I" the words, figure and letter "or Schedule I-A" shall be inserted.

(2) In the proviso, for the words "one rupee" the words "two rupees" shall substituted and after the words "has been paid" the following shall be added, namely-
"unless it falls within the provisions of section 6-A".

6. Addition of a new section 6-A.-After section 6 of the said Act, the following new section shall be inserted-

"6-A. Payment of Himachal Pradesh stamp duty on copies, counter-parts or duplicates when that duty has not been paid on the principal or original instrument.- (1) Notwithstanding anything contained in sections 4 or 6 or in any other law, unless it is proved that the duty chargeable under the Indian Stamp (Himachal Pradesh Amendment) Act, 1952 has been paid-

(a) on the principal or original instrument as the case may be, or

(b) in accordance with the provisions of this section, the duty chargeable on an instrument of sale, mortgage or settlement other than a principal instrument or on a counterpart, duplicate or copy of any instrument shall, if the Himachal or original instrument would, when received in Himachal Pradesh, have been chargeable, under the Indian Stamp (Himachal Pradesh Amendmen) Act, 1952, with a higher rate of duty with which the principal or original instrument would have been chargeable under section 19-A.

(2) Notwithstanding anything contained in section 35 or in any other law, no instrument, counterpart, duplicate or copy chargeable with duty under this section shall be received in evidence as properly stamped unless the duty chargeable under this section has been paid thereon;

Provided that a court before which any such instrument, counterpart, duplicate or copy is produced, shall permit the duty chargeable under this section, to be paid thereon and shall then receive it in evidence.

7. Addition of a new section 19-A.After section 19 of the said Act the following new section shall be inserted, namely-

"19-A. Payment of duty on certain instruments liable to increased duty in Himachal Pradesh under

clause (bb) of section 3.-Where any instrument has become chargeable in any part of Indian and thereafter becomes chargeable with higher rate of duty in the Himachal Pradesh under clause (bb) of the first proviso to section 3 as amended by the Indian Stamp (Himachal Pradesh Amendment) Act, 1952-

- (i) notwithstanding anything contained in the said proviso, the amount of duty chargeable on such instrument shall be the amount chargeable on it under Schedule I-A less the amount of duty, if any, already paid on it in India,
- (ii) in addition to the stamps, if any, already affixed thereto, such instrument shall be stamped with the stamps necessary for the payment of the amount of duty chargeable on it under clause (i) in the same manner and at the same time and by the same person as through such instrument were an instrument received in India for the first time at the time when it became chargeable with the higher duty".

8. Amendment of section 23-A.-In sub-section(1) of section 23-A of the said Act, for the word and figure 'Schedule I' the word, figure and letter "Schedule I-A" shall be substituted.

9. Amendment of section 24.-In the proviso to section 24, of the said Act, for the full stop shall be substituted a comma followed by the words "or Schedule I-A, as the case may be.

10. Amendment of section 32.-In section 32 of the said 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 as amended by the Indian Stamp (Himachal Pradesh Amendment) Act, 1952" 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 word "or" shall be inserted, and the following new clause shall be added-
- "(d) any instrument chargeable with duty under clause(bb) of the first proviso to section 3 as amended by the Indian Stamp (Himachal Pradesh Amendmen) Act, 1952, and brought to him after the expiration of three months from the date on which it is first received in Himachal Pradesh."

11. Amendment of section 77.-At the beginning of section 77 of the said Act the following words shall be inserted namely-

"Except for the provisions as to copies contained in section 6-A".

12. New Schedule I-A.-After Schedule to the said Act the following shall be inserted, namely.