THE RAJASTHAN STAMP ACT, 1998

(Act No.14 of 1999)

UPDATED UP TO – MAY 18, 2026

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Updated up-to 18.5.2026

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Rajasthan Stamp Act, 1998

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Updated up-to 18-5-2026

LAW (LEGISLATIVE DRAFTING) DEPARTMENT

(Group-II)

NOTIFICATION

Jaipur, May 15, 1999

No. F.2 (18) Vidhi/2/98.- In pursuance of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to authorise the publication in the Rajasthan Gazette of the following translation in the English language of the Rajasthan Stamp adhiniyam, 1998 (1999 ka Adhiniyam Sankhya 14) :-

(Authorised English Translation)

THE RAJASTHAN STAMP ACT, 1998

(Act No. 14 Of 1999)

[Received the assent of the President of India on the 24th day of March 1999]

An

Act

to consolidate and amend the law relating to Stamps in the State of Rajasthan.

Be it enacted by the Rajasthan State Legislature in the Forty-ninth Year of the Republic of India as follows:-

CHAPTER I

Preliminary

1. Short title, extent and commencement.—(1) This Act may be called the Rajasthan Stamp Act, 1998.

(2) It extends to whole of the State of Rajasthan.

(3) It shall come into force on such ıdate as the State Government may, by notification in the Official Gazette, appoint,

2. Definitions.— In this Act, unless there is something repugnant in the subject or context**.–**

(i)**"air-rights"** shall mean rights to construct upper floors for sale and use, independent of the existing building;

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1. This Act come into force w.e.f. 27.5.2004 vide Notification No. F. 2(3) FD/Tax Div/98-II dated 27.5.2004

1[(i-a) **"ancestral property"** means the property inherited from one's mother or father or from their predecessors and includes the property of a coparcenary or an Undivided Hindu Family;

2[(i-b) "**association**" means any association of person, exchange broker, or any other organisation or body of persons, whether incorporated or not, and regulating or controlling or conducting business of the sale or purchase of, or other transaction relating to, any goods or marketable securities.

3[(ii**) "Banker"** means an association, a company or a person who accepts, for the purpose of lending or investment, deposits of money from the public, repayable on demand or otherwise, and withdrawal by cheque, draft, order, or otherwise within the territories of India and includes–

(a)a banking company as defined in clause (c) of section 5 of the Banking Regulation Act, 1949 (Central Act No. 10 of 1949);

(b)a co-operative bank as defined in clause (cci) of section 56 of the Banking Regulation Act, 1949 (Central Act No. 10 of 1949);

(c)the State Bank of India constituted under section 3 of the State Bank of India Act, 1955 (Central Act No. 23 of 1955), any of its subsidiary banks as defined in clause (k) of section 2 of the State Bank of India (Subsidiary Banks) Act, 1959 (Central Act No. 38 of 1959) and any of the corresponding new banks constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertaking) Act, 1970 (Central Act No. 5 of 1970) and the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980 (Central Act No. 40 of 1980), as the case may be;]

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1. Inserted by the Raj. Finance Act 2021 (Act No. 3 of 2021 W.e.f. 25.03.2021
2. Inserted by the Raj. Finance Act 2006 (Act NO. 5 of 2006) as No. (ia) and Renumbered by the Raj. Finance Act 2021 (Act No. 3 of 2021 W.e.f. 25.3.2021 for the number —(i-a) 3.
Substituted by the Raj. Finance Act 2013 (Act No.12 of 2013) (w.e.f. 10.4.2013)

(iii)"bill of exchange" means a bill of exchange as defined by the Negotiable Instruments Act, 1881 (Act No. 26 of 1881) and includes also a hundi, and any other document entitling or purporting to entitle any person, whether named therein or not to payment by any other person of, or to draw upon any other person or, any sum of money;

(iv) "bill of exchange payable on demand" includes,-

(a)an order for the payment of any sum of money by a bill of exchange or promissory note, or for the delivery of any bill of exchange or promissory note in satisfaction of any sum of money, or for the payment of any sum of money out of any particular fund which may or may not be available, or upon, any condition or contingency which may or may not be performed or happen,

(b)an order for the payment of any sum of money weekly, monthly or at any other stated period, and (c)a letter of credit, that is to say, any instrument, by which one person authorises another to give credit to the person in whose favour it is drawn;

(v) "bill of lading" includes a "through bill of lading‖ but does not include a mate's receipts;

(vi) "bond" includes,–

(a) any instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be;

(b) any instrument attested and not payable to order or bearer, whereby a person obliges himself to pay money to another; and

(c) any instrument attested, whereby a person obliges himself to deliver grain or other agricultural produce to another;

Explanation– For the purpose of this clause "attested" means attested by one or more witnesses each of whom has seen the executant sign or affix his mark to the instrument or has seen some other person sign the instrument in the presence and by the direction of the executant, or has received from the executant a personal acknowledgment

of such signature or mark or of the signature of such other person, and in

which each of whom has signed the instrument in the presence of the executants, but it shall not be necessary that more than one of such witnesses shall have been present at the same time, and no particular form of attestation shall be necessary.

(vii) "**chargeable**" means, as applied to an instrument, executed or first executed after the commencement of this Act, chargeable under this Act, and, as applied to any other instrument, chargeable under the law in force in India when such instrument was executed, or where several persons executed the instrument at different times, first executed;

(viii) **"Cheque"** means a bill of exchange, drawn on a specified banker, and not expressed to be payable otherwise than on demand;

[1(viii-a) "Chief Controlling Revenue Authority" means an officer or authority specified as such by the State Government by notification in the Official Gazette;]

(ix) **"Clearance list"** means a list of transactions relating to contracts required to be submitted to the clearing house of an association in accordance with the rules or bye-laws of the association:

Provided that no instrument shall, for the purposes of this Act, be deemed to be a clearance list unless it contains the following declaration signed by the person dealing in such transaction or on his behalf by a properly constituted attorney, namely:–

"I/We hereby solemnly declare that the above list contains a complete and true statement of my/our transactions including crossed out transactions and transactions required to be submitted to the clearing house in accordance with the rules/bye-laws of the association. I/We further declare that no transaction for which an exemption is claimed under Article 5 or Article 36 in Schedule to the Rajasthan Stamp Act, 1998, as the case may be, is omitted."

1. Substituted by the Rajasthan Finance Act, 2018 (Act No. 7 of 2018) (w.e.f. 20.3.2018)

Explanation.– Transaction for the purpose of this clause shall include both sale and purchase.

(X) "Collector" includes any officer whom the State Government may, by notification in the Official Gazette, appoint in this behalf;

[1]**[(x-a) "Concession agreement"** means an agreement between the Central or State Government, local authority, statutory body or any other instrumentality of said Governments on one hand and a private entity on the other hand for providing public goods or services wherein such Government, authority, body or instrumentality grants certain specified right by way of licence to the private entity for a specified period to enable it to implement the project of such public goods or services;]

[2]**[(xi) "Conveyance"** means an instrument, by whatever name called, which effects or evidences an *inter vivas* transfer of property, whether movable, immovable, intangible, or of any estate, right, title, interest, or beneficial interest therein, from one person to another and which is not otherwise specifically provided for by the Schedule, and includes-

(a)a conveyance on sale;

(b)any instrument by which intangible property, including actionable claims, intellectual property rights, business rights, or any other incorporeal rights, is transferred;

(c)any instrument, decree or final order of a court, tribunal, or other competent authority in so far as such instrument, decree, or order itself purports to create, declare, assign, limit, or extinguish rights in property;

(d)any instrument or order relating to Corporate Restructuring;

(e)any instrument transferring the following rights constituting separate and transferable proprietary interests-

1. Substituted by the Rajasthan Finance Act, 2021 (Act No. 3 of 2021) (w .e. f. 25.03.2021) 2. Substituted by the Rajasthan Finance Act 2026 (Act No. 3 of 2026) (w. e. f. 11-02-2026)

(i)air rights,

(ii)development rights, or

(iii)sub-surface or underground rights;]

[1][**(xi-a) "Corporate Restructuring"** means any arrangement, compromise, merger, amalgamation, demerger by transfer of an undertaking or part thereof, slump sale or transfer of an undertaking as a going concern, or re-construction of a body

corporate carried out under any law for the time being in force, including under the sections 232, 233 or 234 of the Companies Act, 2013 (Central Act No. 18 of 2013), section 44-A of the Banking Regulation Act, 1949 (Central Act No. 10 of 1949) or section 31 of the Insolvency and Bankruptcy Code, 2016) (Central Act No.

31 of 2016);

(xii) "duly stamped" as applied to an instrument, means that the instrument bears an adhesive or impressed stamp of not less than the proper amount and that such stamp has been affixed or used in accordance with law for the time being in force in the state;

(xiii) "executed" and "execution" used with reference to instruments, mean "signed" and "signature";

[2]**[Explanation.–**The terms "signed" and "signature" also include attribution of electronic record as per section 11 of the Information Technology Act, 2000.]

(xiv) "Government security" means a Government security as defined in the Public Debt Act, 1944 (Act No. 18 of 1944);

(xv) "immovable property" includes land, benefits to arise out of land and things attached to the earth, or permanently fastened to any thing attached to the earth, but shall not include standing timber, growing crops or grass;

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1. Inserted by the Rajasthan Finance Act 2026 (Act No. 3 of 2026) (w. e. f. 11-02-2026)
2. Added by the Raj. Finance Act 2006 (Act No. 4 of 2006) (w.e.f. 8.3.2006

[1(xvi) "impressed stamp" includes,-

(a) lables affixed and impressed by the proper officer;

(b) stamps embossed or engraved on stamped paper; (c) impression by franking machine;

(d) impression or print on a paper by any other method including electronic method; and

(e) such other impressions as the State Government may, by notification in the Official Gazette, specify;]

[2]**[(xvii) "India"** means the territory of India;]

(xviii) "Inspector General of Stamps" means the Inspector General, Registration & Stamps appointed by the State Government;

3**[(xix) "instrument"** includes-

(a) every document by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished, or recorded; and

(b) any other document mentioned in the Schedule;

Explanation,- The term "document" also includes any electronic record as defined in clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000 (Central Act No. 21 of 2000).]

(xx) "instrument of partition" means any instrument whereby co-owners of any property divide, or agree to divide such property in severalty, and includes,–

(i)a final order for effecting a partition passed by any revenue authority or any Civil Court,

(ii)an award by an arbitrator directing a partition, and

1.Substituted by the Raj. Finance Act 2013 (Act No. 4 of 2013
2. Substituted by the Rajasthan Finance Act 2026 (Act No. 3 of 2026) (w. e. f. 11-02-2026) 3.Substituted by the Rajasthan Finance Act, 2020 (Act No. 9 of 2020) (w.e.f. 26-3-2020),

(iii) when any partition is effected without executing any such instrument, any instrument or instruments signed by the co-owners and recording, whether by way of declaration of such partition or otherwise, the terms of such partition amongst the co-owners;

1**[(xx-a) "Intangible property"** means any property which does not have a physical form but represents legal rights, commercial advantages, financial interests, or intellectual creations having monetary value;]

(xxi) "lease" means a lease as defined in section 105 of the Transfer of Property Act, 1882 (Act No. 4 of 1882), a lease of immovable property or movable property, or of both, and includes also,-

(a) a patta,

(b) a kabuliyat, or other undertaking in writing, not being a counterpart of a "lease", to cultivate, occupy, or pay or deliver rent for, immovable property,

(c) 2[deleted],

(d) any writing on an application for a lease intended to signify that the application is granted,

(e) any agreement to lease,

(f) a declaratory decree or final order of any Civil Court in respect of lease:

Provided that, where subsequently an instrument of lease is executed in pursuance of such decree or order, the stamp duty if any, already paid and recovered on such decree or order shall be adjusted towards the total duty leviable on such instrument;

[3(xxi-a) **Leave and Licence** means any instrument, whether called leave or licence or called by any other name, by which one person grants to another, or to a definite number of other persons, a right to do, or continue to do, in or upon the immovable property of the granter,

1. Inserted by the Rajasthan Finance Act 2026 (Act No. 3 of 2026) (w. e. f. 11-02-2026) 2. Deleted by the Rajasthan Finance Act, 2018 (Act No. 7 of 2018) (w. e. f. 20-3-2018) 3. Inserted by the Rajasthan finance Act 2014 (Act No. 14 of 2014) w. e. f. 14-7-2014)

something which would, in the absence of such right, be unlawful, and such right does not amount to an easement or an interest in property.]

(xxii) **"marketable security"** means security of such a description as to be capable of being sold in any stock market in India or outside;

1[**(xxiii)** **"market value"** in relation to any property, which is the subject matter of an instrument, means the price which such property would have fetched or would fetch if sold in open market on the date of execution of such instrument as determined by in such manner and by such authority as may be prescribed by rules made under this Act or the consideration stated in the instrument, whichever is higher;]

(xxiv) **"mortgage deed"** includes every instrument, whereby, for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of any engagement, one person transfers, or creates, to, or in favour of, another, a right over or in respect of specified property;

(xxv) **"movable property"** includes standing timber; growing crops and grass, fruit upon and juice in trees, and property of every other description, except immovable property;

(xxvi) "paper" includes vellum parchment or any other material on which an instrument may be written;

(xxvii) "policy of insurance" includes,–

(a) any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage or liability arising from an unknown or contingent event;

_____ 1.

Substituted the Rajasthan finance Act 2014 (Act No. 14 of 2014) w. e. f. 14-7-2014)

(b) a life policy and any policy insuring any person against accident or sickness, and any other personal insurance

(xxviii) "policy of group insurance" means any instrument covering, not less than fifty or such smaller number as the Central Government may approve either generally or with reference to any particular case, by which an insurer, in consideration of a premium paid by an employer or by an employer and his employees jointly, engages to cover with or without medical examination and for the sole benefit of persons other than the employer, the lives of all the employees or of any class of them, determined by conditions pertaining to the employment, for amounts of insurance based upon a plan which precludes individual selection;

(xxix) "policy of sea-insurance" or "sea-policy",–

(a) means any insurance made upon any ship or vessel (whether for marine or inland navigation), or upon the machinery, tackle or furniture of any ship or vessel, or upon any goods, merchandise or property of any description whatever on board of any ship or vessel, or upon the freight of or any other interest which may be lawfully insured in, or relating to, any ship or vessel, and

(b) includes any insurance of goods, merchandise or property for any transit which includes, not only a sea risk within the meaning of clause (a), but also any other risk incidental to the transit insured from the commencement of the transit to the ultimate destination covered by the insurance,

Explanation- Where any person in consideration of any sum of money paid or to be paid for additional freight or otherwise, agrees to take upon himself any risk

attending goods, merchandise or property of any description whatever while on board of any ship or vessel, or engages to indemnify the owner of any such goods, merchandise or property from any risk, loss or damage, such agreement or

engagement shall be deemed to be a contract for sea-insurance;

(xxx) **"power of Attorney"** includes any instrument, (not chargeable with a fee under the law relating to court fees for the time being in force) empowering a specified person to act for and in the name of the person executing it and includes an instrument by which a person, not being a person who is legal practitioner, is authorized to appear on behalf of any party in any proceeding before any Court, Tribunal or Authority;

(xxxi) **"promissory note"** means a promissory note as defined by the Negotiable Instruments Act, 1881 (Act No. 26 of 1881); it also includes a note promising the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen;

(xxxii) **"public officer"** means a public officer as defined in clause (17) of section 2 of the Code of Civil Procedure, 1908 (Act No. 5 of 1908);

(xxxiii) **"receipt"** includes any note, memorandum or writing,–

(a) whereby any money, or any bill of exchange, cheque or promissory note is acknowledged to have been received, or (b) whereby any other movable property is acknowledged to have been received in satisfaction of a debt, or

(c) whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged, or

(d) which signifies or imports any such acknowledgment,

and whether the same is or is not signed with the name of any person;

[1]**[(xxxiii-a)** **"Received in the State",** in relation to an instrument executed outside the State of Rajasthan, means the

bringing or transmission of such instrument into the State, whether in original or in copy, with the intention of its being acted upon, enforced, relied upon, produced before any authority, or otherwise made legally operative within the State, and includes any other case where such instrument is so used or sought to be used within the State;]

[2][(xxxiii-b)] **"securities" includes,–**

(a) securities as defined in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956 (Central Act No. 42 of 1956);

(b) a ―derivative‖ as defined in clause (a) of section 45U of the Reserve Bank of India Act, 1934 (Central Act No. 2 of 1934);

(c) a certificate of deposit, commercial usance bill, commercial paper, repo on corporate bonds and such other debt instrument of original or initial maturity upto one year as the Reserve Bank of India may specify from time to time; and

(d) any other instrument declared by the Central Government, by notification in the Official Gazette, to be securities for the purposes of the Indian Stamp Act, 1899 (Central Act No. 2 of 1899);]

(xxxiv) "Settlement" means any non-testamentary disposition, in writing, of movable or immovable property made,–

(a) in consideration of marriage,

(b) for the purpose of distributing property of the settler among his family or those for whom he desires to provide, or for the purpose of providing for some person dependent on him, or (c) for any religious or charitable purpose,

and includes an agreement in writing to make such a disposition and, where any such disposition has not been made in writing, any instrument recording, whether by way of declaration of trust or otherwise, the terms of any such disposition;

1. Inserted by the Rajasthan Finance Act 2026 (Act No. 3 of 2026) (w. e. f. 11-02-2026)
2. Substituted by the Raj. Finance Act, 2020 (Act No. 9 of 2020) (w. e. f. 26.3.2020) and renumbered as (xxxiii-b} by the Rajasthan Finance Actl 2026 (Act No. 3 of 2026) (w.e. f. 11-02-2026)

(xxxv) **"soldier"** includes any person below the rank of non-commissioned officer who is enrolled under the Army Act, 1950 (Act No. 46 of 1950); and

[1]**[(xxxvi)** **"Stamp"** means any mark, seal or endorsement made electronically or otherwise by any agency or person duly authorised by the State Government, and includes an adhesive or impressed stamp, for the purpose of duty chargeable under this Act;]

[2]**[(xxxvii)** **'stock exchange'** includes-

(a) a recognised stock exchange as defined in clause (f) of section 2 of the Securities Contracts (Regulation) Act, 1956 (Central Act No. 42 of 1956); and

(b) such other platform for trading or reporting a deal in securities, as may be specified by the Central Government, by notification in the Official Gazette, for the purposes of the Indian Stamp Act, 1899 (Central Act No.2 of 1899).]

CHAPTER II
Stamp Duties

A-Of the liability of Instruments to Duty.

3. Instrument chargeable with duty.–[3]**{(1)** Subject to the provisions of this Act and the exemptions contained in the Schedule, the following instruments shall be chargeable with duty of the amount indicated in the Schedule as the proper duty therefore respectively, that is to say,–

(a) every instrument mentioned in that Schedule, which, not having been previously executed by any person, is execute

1.Substituted by the Raj. Finance Act, 2024 (Act No. 5 of 2024) (w. e. f. 10.7.2024).

2.substituted by the Raj. Fin. Act, 2020 (Act No. 9 of 2020) (w. e. f. 30.3.2020).

3.Substituted by the Raj. Finance Act, 2024 (Act No. 5 of 2024) (w. e.f. 10.7.2024

in the State on or after the date of commencement of this Act;

(b) every instrument mentioned in that Schedule, which, not having been previously executed by any person, is executed out of the State on or after the said date, relates to any matter or thing done or to be done in the State and is received in the State, or related to any property situate in the State.

[1]**[Explanation.-** An instrument relation to Corporate Restructuring shall be deemed to relate to a matter or thing done or to be done in the State of Rajasthan where-

(i) any property, undertaking, business, asset or interest of the transferor entity is situated in Rajasthan; or

(ii) such instrument is received in the State of Rajasthan,

notwithstanding that the shares are issued, allotted, cancelled or their consideration is paid outside the State.]

(2) Notwithstanding anything contained in this Act, in case the insured person resides in the State of Rajasthan or as the case may be, insured property is situated in the State of Rajasthan, the stamp duty payable on the instrument of insurance shall be chargeable in the State of Rajasthan.}

Provided that no duty shall be chargeable in respect of,-

(i) any instrument executed by or on behalf of, or in favour of, the Government in cases where, but of this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument;

(ii) any instrument for the sale, transfer or other disposition, either absolutely or by way of mortgage or otherwise, of

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1. Inserted by the Rajasthan Finance Act 2026 (Act No. 3 of 2026) (w. e. f. 11-02-2026)

any ship or vessel, or any part, interest, share or property of or in any ship or vessel registered under the Merchant Shipping Act, 1958 (Act No. 44 of 1958), as amended by subsequent Acts.

[1]**[3-A. Certain instruments chargeable with surcharge.**– [2]{(1) All instruments chargeable with duty under section 3 read with Schedule to the Act, shall be chargeable with surcharge at such rate not exceeding [3]**[13 percent]** of the duty chargeable on such instruments under section 3 read with Schedule to the Act, as may be notified by the State Government, for the purpose of the development of basic infrastructure facilities such as rail or road transportation system, communication system, power distribution system, sewerage system, drainage system or any other such public utilities serving any area of the State and for financing Municipalities and Panchayati Raj Institutions:}

[4][Provided that in case of the instruments having market value or consideration upto rupees 10 lakhs or not chargeable with *ad valorem* duty, shall be chargeable with surcharge at the rate of 10 per cent.]

(2) The surcharge chargeable under sub-section (1) shall be in addition to any duty chargeable under section 3.

(3) Except as otherwise provided in sub-section (1), provisions of this Act shall so far as may be apply in relation to the surcharge, chargeable under sub-section (1) as they apply in relation to the duty chargeable under section 3.]

[5][(4) Save as provided in sub-section (3), the State Government may make rules for collection of surcharge leviable under this section and for regulating the duties and remuneration of the person through whom surcharge is collected.]

[6][**3-B. Surcharge for conservation and propagation of cow and its progeny and for mitigating natural or man-made calamities.**– (1) All instruments chargeable with duty under section 3

1 .Inserted by the Raj. Finance Act. 2011 (Act No. 15 of 2011) w. e. f. 9.3.2011
2 Substituted by the Raj. Finance Act No. 11 of 2017
3. Substituted by the Rajasthan Finance Act 2026 (Act No. 3 of 2026) (w.e. f. 11-02-2026)
4. Added by the Rajasthan Finance Act 2026 (Act No. 3 of 2026) (w. e. f. 11-02-2026)
5. Added by the Raj. Finance Act No 11 of . 2017
6. Substituted by the Raj. Stamp (Amendment) Ordinance, 2020, Ordinance No. 4 of 2020 Dt. 13.5.2020

read with schedule to the Act, shall be chargeable with surcharge at such rate not exceeding 20 percent of the duty chargeable on such instruments under section 3 read with Schedule to the Act, as may be notified by the State Government, for the purpose of conservation and propagation of cow and its progeny, or for the purpose of mitigating natural or man-made calamities like drought, flood, epidemic, public health exigencies, fire etc.

(2) The surcharge chargeable under sub-section (1) shall be in addition to any duty chargeable under section 3 and any surcharge chargeable under section 3-A.

(3) Except as otherwise provided in sub-section (1), provisions of this Act shall, so far as may be, apply in relation to the surcharge, chargeable under sub-section (1) as they apply in relation to the duty chargeable under section 3.

¼4½ Save as provided in sub-section (3), the State Government may make rules for collection of surcharge leviable under this section and for regulating the duties and remuneration of the person through whom surcharge is collected.

(5) The surcharge collected under this section shall be utilized for the purpose of conservation and propagation of cow and its progeny, or for the purposes of mitigating natural or man-made calamities like drought, flood, epidemic, public health exigencies, fire, etc.]

[1][**4. Payment of stamp duty in cash.**– (1) Notwithstanding anything contained in section 10,-

(i) any instrument chargeable with the stamp duty may be executed on an unstamped paper; and

(ii) the stamp duty chargeable on such instrument may be paid or collected in such manner as the State Government may prescribe by rules.

(2) The registering officer or any other officer authorized by the State Government shall, on production of such proof of payment

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1. Substituted by the Raj. Finance Act 2014 (Act No. 14 of 2014) w. e. f. 14.7.2014

of stamp duty under clause (ii) of sub-section (1) as the State Government may prescribe by rules, endorse on the instrument the amount of stamp duty so paid in such manner as the State Government may prescribe by rules.

(3) An instrument endorsed under sub-section (2) shall be deemed to be duly stamped under this Act and may be used or acted upon as such to all intents and for all purposes.]

[1**4-A. Rounding off of fractions in duty, fee or surcharge payable or allowances to be made.**–In determining the amount of duty, surcharge or fee payable, or of the allowances to be made, under this Act, any fraction of one rupee, equal to or exceeding fifty paise shall be rounded off to next one rupee, and any fractions of less than fifty paise shall be disregarded.]

5. Several instruments used in single transaction of sale, mortgage, [2agreement or any other document (memorandum etc.) relating to the deposit of title deeds] or settlement.– (1) Where, in case of any of sale, mortgage, 3[agreement or any other document (memorandum etc.) relating to the deposit of title deeds] or settlement, several instruments are employed for completing the transaction, only the principal instrument shall be chargeable with the duty prescribed for it in the Schedule 4[and each of the other instruments shall be chargeable with a duty of two hundred rupees instead of the duty, if any, prescribed for it in that Schedule.]

(2) The parties may determine for themselves which of the instruments so employed shall, for the purposes of sub-section (1) be deemed to be the principal instrument:

Provided that duty chargeable on the instrument so determined shall be the highest duty which would be chargeable in respect any of the said instruments employed.

[[5](3) Notwithstanding anything contained in sub-section (1) and (2), in the case of any issue, sale or transfer of securities, the

1. Substituted by the Raj. Finance Act 2018 (Act No. 07 of 2018) w.e.f. 20.3.2018 2. Inserted by the Rajasthan Finance Act, 2017 (Act No. 11 of 2017) (w.e.f. 30.3.17) 3. Inserted by the Rajasthan Finance Act, 2017 (Act No. 11 of 2017) (w.e.f. 30.3.17) 4. Inserted by the Rajasthan Finance Act, 2017 (Act No. 11 of 2017) (w.e.f. 30.3.17) 5. Added by the Raj. Fin. Act, 2020 (Act No. 9 of 2020) (w. e. f. 30.3.2020).

instrument on which stamp duty is chargeable under section 9A of the Indian Stamp Act, 1899 (Central Act. 2 of 1899) shall be the principal instrument for the purpose of this section and no stamp duty shall be charged on any other instruments relating to any such transaction.**]**

6. Instrument relating to several distinct matters.– Any instrument comprising or relating to several distinct matters, shall be chargeable with the aggregate amount of the duties with which separate instruments, each comprising or relating to one of such matters would be chargeable under this Act.

7. Instruments coming within several descriptions in the Schedule.– Subject to the provisions of the last preceding section, an instrument so framed as to come within two or more of the descriptions in the Schedule, shall, where the duties chargeable thereunder are different, be chargeable only with the highest of such duties.

8. Payment of duty on copies, counterparts or duplicates when that duty has not been paid on the principal or original document.– (1) Notwithstanding anything contained in section 5 or section 7 or in any other law for the time being in force, the duty chargeable on any of the several instrument employed for completing a transaction of sale, mortgage or settlement other than a principal instrument shall, if the principal or original instrument would, when received in the State of Rajasthan have been chargeable under this Act, with a higher rate of duty, be the duty with which the principal or original instrument would have been chargeable under section 20 unless it is proved that the duty chargeable under this Act 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.

(2) Notwithstanding anything contained in section 39 or in any other law for the time being in force, 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 instrument, counterpart, duplicate or copy is produced, shall permit the duty chargeable under this section to be paid thereon and may then receive it in evidence.

9. Power to reduce, remit or compound duties.– (1) the Government, if satisfied that it is necessary to do so in the public interest, may by rule or order published in Official Gazette, reduce or remit, whether prospectively or retrospectively, in the whole or any part of the territories under its administration, the duties with which any instruments or any particular class of instruments, or any of the instruments belonging to such class, or any instruments when executed by or in favour of any particular class of persons, or by or in favour of any member such class are chargeable.

(2) The Inspector General of Stamps may by order provide for the composition or consolidation of duties in the case of receipt, policy of Insurance and issues by any incorporated company or other body corporate or of transfers where there is a single transferee, whether incorporate or not, of debentures, bounds or other marketable securities**.** [1][—or of such other instruments as may be specified by the State Government by notification in the Official Gazette‖.]

Explanation- In sub-section (1) of section 9, the expression "the Government‖ means,-

(a)in relation to stamp-duty in respect of bills of exchange, cheques, promissory notes, bills of lading, letters of credit, policies of insurance, transfer of shares, debentures, proxies and receipt chargeable to stamp duty under the Indian Stamp Act, 1899 (Act No. 2 of 1899) the Central Government,

(b) save as aforesaid, the State Government

[2]**9-A. Power to reduce or remit penalty or interest**.– The State Government, if satisfied that it is necessary to do so in the public interest, may, by notification published in the Official Gazette, reduce or remit the penalty or interest or both imposed or chargeable under this Act.]

1. Inserted by the Raj. Fin. Act, 2020 (Act No. 9 of 2020) (w. e. f. 30.3.2020).

2. Inserted by Act No. 7 of 2004 (w .e. f. 27.5.2004).

B. Of Stamps, and the mode of using them.

10. Duties how to be paid.–(1) Except as otherwise expressly provided in this Act, all duties with which any instrument are chargeable shall be paid and such payment shall be indicated on such instruments by means of stamps,–

(a) according to the provisions herein contained, or

(b) when no such provision is applicable thereto, as the State Government may, by rule, direct.

(2) The rules made under sub-section (1) may, among other matters, regulate,-

(a) in the case of each kind of instruments the description of stamps which may be used;

(b)in the case of instruments stamped with impressed stamps, the number of stamps which may be used; and

(c) in the case of bills of exchange or promissory notes, the size of the paper on which they are written.

(3) The Inspector General of Stamps may, subject to such conditions as he may deem fit to impose, authorize use of franking machine or any other machine specified by the State Government, for making impressions on instruments chargeable with duties to indicate payment of duties payable on such instruments.

(4) (i) where the Inspector General of Stamps or the Superintendent of Stamps when authorized by the Inspector General of Stamps in this behalf, is satisfied that having regard to the extent of instruments executed and the duty chargeable thereon, it is necessary in public interest to authorize any person, body or organization to such use to franking machine or any other machine, he may, by order in writing authorize such person, body or organization; and

(ii) Every such authorization shall be subject to such conditions, if any, as the Inspector General of Stamps may, by any general or special order, specify in this behalf.

(5) The procedure to regulate the use of franking machine or any other machine as so authorized shall be such as the Inspector General of Stamps may, by order determine.

(6) An impression made under sub-sections (3) (4) and (5), on any instrument, shall have the same effect as if duty of an amount equal to the amount indicated in the impression has been paid, in respect of such instrument by means of stamps, under sub-section (1).

[1[10-A. Certain departments, organisations, Institutions etc., to ensure payment of stamp duty.– (1) Notwithstanding anything contained in this Act, the State Government may, by notification in the Official Gazette, direct that any department of the State Government, institution of Local Self-Government, Semi-Government organization, banking or non-banking financial institution or the body owned, controlled or substantially financed by the State Government or any class of them, shall ensure that the proper stamp duty is paid to the State Government through electronic Government Receipt Accounting System (e-GRAS) in respect of such instruments, as may be specified in the notification, passing through their system or related to their functioning of which registration is not compulsory.

(2) The Inspector General of Stamps shall authorise a person nominated by such department or body, etc. as mentioned in sub-section (1) as a proper officer for defacing the challan and making the endorsement on such instruments.

(3) It shall be the duty of the proper officer so authorized under sub-section (2) to make an endorsement on the instruments after defacing the challan, as follows :-

Stamp duty of Rs…... paid in * cash / by demand draft/by pay order e-Challan vide Receipt/Challan No…../GRN No-----CIN-----dated the ----------

Seal of the office.

Signature of the Officer.

*Strike out whatever is not applicable]

1. Inserted by the Rajasthan Finance Act 2018 (Act No. 7 of 2018) w, e. f. 20.3.2018

11. Use of adhesive stamps.– The following instruments may be stamped with adhesive stamps, namely,–

(a) Instruments chargeable with a duty not exceeding twenty paise except parts of bills of exchange payable otherwise than on demand and drawn in sets;

(b) bill of exchange drawn or made out of India and promissory notes so drawn or made;

(c) entry as an advocate on the roll of a High Court;

(d) notarial acts; and

(e) transfers by endorsement of shares in any incorporated company or other body corporate.

12. Cancellation of adhesive stamps.–(1) (a) Whoever affixes any adhesive stamp to any instrument chargeable with duty which has been

executed by any person shall, when affixing such stamp, cancel the same so that it cannot be used again;

(b) Whoever executes any instrument on any paper bearing an adhesive stamp shall, at the time of execution, unless such stamps have been already cancelled in the manner aforesaid, cancel the same so that it cannot be used again.

(2) Any instrument bearing an adhesive stamp which has not been cancelled so that it cannot be used again, shall, so far as such stamp is concerned, be deemed to be unstamped.

(3) The person required by sub-section (1) to cancel an adhesive stamp may cancel it by writing on or across the stamp his name or initials or the name or initials of his firm with the true date of his so writing, or in any other effectual manner.

13. Instruments stamped with impressed stamps how to be written.– Every instrument written upon paper stamped with an impressed stamp shall be written in such manner that the stamp

may appear on the face of the instrument and cannot be used for or applied to any other instrument.

Explanation 1- where two or more sheets of paper stamped with impressed stamps are used to make up the amount of duty chargeable in respect of any instrument, either a portion of such instrument shall be written on each sheet so used, or the sheet on which no such portion is written shall be signed by the executant or one of the executants, with an endorsement indicating that the sheet is attached to another sheet on which the instrument is written.

Explanation 2- where a single sheet of paper, not being paper bearing an impressed hundi-stamp, is insufficient to admit the entire instrument being written on the side of the paper which bears the stamp so much plain paper may be sub-joint thereto as may be necessary for completing the writing of such instrument, provided that in every such case, a substantial part of the instrument is written on the sheet which bears the stamp before any part is written on the plain papers sub-joined.

14. Only one instrument to be on same stamp.–No second instrument chargeable with duty shall be written upon a piece of stamped paper upon which an instrument chargeable with duty has already been written;

Provided that nothing in this section shall prevent any endorsement which is duly stamped or is not chargeable with duty being made upon

any instrument for the purpose of transferring any right created or evidenced thereby, or of acknowledging the receipt of any money or goods the payment or delivery of which is secured thereby.

15. Instrument written contrary to section 13 or 14 deemed unstamped.– Every instrument written in contravention of section 13 or section 14 shall be deemed to be not duly stamped.

16. Denoting duty.–Where duty with which an instrument is chargeable, or its exemption from duty, depends in any manner upon the duty actually paid in respect of another instrument, the payment of such last mentioned duty shall, if application is made in writing to the Collector for the purpose, and on production of both

the instruments, be denoted upon such first mentioned instrument, by endorsement under the hand of the Collector or in such other manner, if any, as the State Government may by the rule prescribe.

C. Of the time of stamping instrument

17.Instruments executed in the State.–All instrument chargeable with duty and executed by any person in the State shall be stamped before or at the time of execution or immediately thereafter on the next working day following the day of execution.

18. Instruments other than bills and notes executed out of State.–(1) Every instrument chargeable with duty executed out of the State and not being a bill of exchange, or promissory note, may be stamped within three months after it has been first received in the State.

[1][Provided that every instrument executed out of the State relating to any property situate in the State shall be produced within three months from the date of its execution before the Collector within whose jurisdiction property is situate.]

(2) Where any such instrument cannot, with reference to the description of stamp prescribed therefor, be duly stamped by a private person, it may be taken within the said period of three months to the Collector, who shall stamp the same, in such manner as the State Government may by rule prescribe, with a stamp of such value as the person so taking such instrument may require and pay for.

19. Bills and notes drawn out of India.– The first holder in the State of any bill of exchange, payable otherwise than on demand or promissory note drawn or made out of India shall, before he presents the same for acceptance or payment, or endorses, transfers or otherwise negotiates the same in the State, affix thereto the proper stamp and cancel the same:

Provided that–

(a) if, at the time any such bill of exchange or note comes into the hands of any holder thereof in the State, the proper

1. Added by the Finance Act 2020 (Act No. 9 of 2020) w. e. f. 30.03.2020

adhesive stamp is affixed thereto and cancelled in the manner prescribed under section 12 and such holder has no reason to believe that such stamp was affixed or cancelled otherwise than by the person and at the time required by this Act, such stamp shall, so far as relates to such holder, be deemed to have been duly affixed and cancelled;

(b) Nothing contained in this proviso shall relieve any person from any penalty incurred by him for omitting to affix or cancel a stamp.

20. Payment of duty on certain instrument liable to increased duty in the State of Rajasthan.– When any instrument has become chargeable in any part of India other than the State of Rajasthan with duty under the Indian Stamp Act, 1899 (Act No. 2 of 1899) or under any other law for the time being in force in such part and thereafter becomes chargeable with a higher rate of duty in the State of Rajasthan under this Act,–

(i) the amount of duty chargeable on such instrument shall be the amount chargeable on it under this Act less the amount of duty, if any, already paid on it in India; and

(ii) in addition to the stamps, if any, already affixed thereto, such instrument shall be stamped with the stamp 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 though such instrument were an instrument received in this State for the first time, when it became chargeable with the higher duty.

21. Payment of difference of duty on copies of [1][instruments of immovable properties] registered out of the State.– [2][(1) Where any instrument relating to immovable property is registered in any part of India other than the State of Rajasthan and such instrument relates, wholly or partly to any immovable property situate in the State of Rajasthan the copy of such

1. Substituted by the Rajasthan Finance Act 2026 (Act No. 3 of 2026) (w.e. f. 11-02-2026)

2. Substituted by the Rajasthan Finance Act 2026 (Act No. 3 of 2026) (w.e. f. 11-02-2026)

instrument shall, when received in the State of Rajasthan under sections 64, 65 or 66 of the Registration Act, 1908 (Central Act No. 16 of 1908), be liable to be charged with the difference of duty as on the original instrument.]

(2) The difference of duty shall be calculated having regard to, the extent of property situated in the State of Rajasthan and the proportionate consideration or market value of such extent of property.

(3) The party liable to pay duty on the original instrument shall upon receipt of notice from the registering officer, pay the difference of duty within the time allowed by such registering officer.

(4) Where deficiency in duty paid is noticed from the copy of any instrument, the Collector may *suo moto* or on a reference from any court or any registering officer, require the production of the original instrument before him within the period specified by him for the purpose of satisfying himself as to the adequacy of the duty paid thereon, and the instrument so produced before the Collector, shall be deemed to have produced or come before him in the performance of his functions and the provisions of [1][sections 37, 51 and 53]shall, *mutatis mutandis* apply.

(5) In case the original instrument is not produced within the period specified by the Collector, he may require the payment of deficit duty, if any, together with penalty under section 44 on the copy of the instrument, within such time as may be prescribed **:**

[2][Provided that nothing in this section shall apply to a Corporate Restructuring, and the chargeability and computation of duty in respect thereof shall be governed exclusively by section 3 and the Schedule.]

D. Of Valuation for duty

22. Conversion of amount expressed in foreign currencies.–(1) Where an instrument is chargeable with *ad valorem* duty in respect of any money expressed in any currency other than that of

1. Substituted by the Rajasthan Finance Act 2026 (Act No. 3 of 2026) (w.e. f. 11-02-2026)
2. Added by the Rajasthan Finance Act 2026 (Act No. 3 of 2026) (w.e. f. 11-02-2026)

India, such duty shall be calculated on the value of such money in the currency of India according to the current rate of exchange on the day of the date of the instrument.

(2) The rate of exchange for conversion of British or any foreign currency into the currency of India, as may be prescribed by the Central Government, under sub-section (2) of section 20 of the Indian Stamp Act, 1899 (Act No. 2 of 1899) for the purposes of calculating stamp

duty, shall be deemed to be the current rate of exchange for the purposes of sub-section (1).

1[**23. Stock and marketable securities how to be valued**.– Where an instrument is chargeable with *ad valorem* duty in respect of any stock or of any marketable or other security, such duty shall be calculated on the market value of such stock or security:

Provided that the market value for calculating the stamp duty shall be, in the case of-

(a)options in any securities, the premium paid by the buyer;

(b)repo on corporate bonds, interest paid by the borrower; and

(c)swap, only the first leg of the case flow.]

24. Effect of statement of rate of exchange or average price.– Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with such statement, it shall, so far as regards the subject matter of such statement, be presumed, until the contrary is proved, to be duly stamped.

25. **Instruments reserving interest.**– Where interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with duty higher than that with which it would have been chargeable had no mention of interest been made therein.

26. Certain instruments connected with mortgages of marketable securities to be chargeable as agreements.–(1) Where an instrument (not being promissory note or bill of exchange),–

1. Substituted by the Raj. Finance Act 2020 (Act No. 9 of 2020) (w.e.f. 30.3.2020)

(a)is given upon the occasion of the deposit of any marketable security by way of security for money advanced or to be advanced by way of loan, or for an existing or future debt, or

(b) makes redeemable or qualifies a duly stamped transfer, intended as a security, of any marketable security,

it shall be chargeable with duty as if it were an agreement or memorandum of an agreement chargeable with duty under Article 5(c) of the Schedule.

(2) A release or discharge of any such instrument shall only be chargeable with the like duty.

27. How transfer in consideration of debt, or, subject to future payment, etc., to be charged.–Where any property is transferred to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of

any money or stock, whether being or constituting a charge or encumbrance upon the property or not, such debt, money or stock is to be deemed the whole or part, as the case may be, of the consideration in respect where of the transfer is chargeable with ad *valorem* duty*:*

Provided that nothing in this section shall apply to any such certificate of sale as is mentioned in Article 17 of the schedule.

Explanation– In the case of a sale of property subject to a mortgage or other encumbrance, any unpaid mortgage money or money charged together with the interest, if any, due on the same, shall be deemed to be part of the consideration for the sale:

Provided that, where property subject to a mortgage is transferred to the mortgagee, he shall be entitled to deduct from the duty payable on the transfer the amount of any duty already paid in respect of the mortgage.

28. Valuation in case of annuity, etc.– Where an instrument is executed to secure the payment of an annuity or other sum payable periodically, or where the consideration for a conveyance is an annuity or other sum payable periodically, the amount secured by

such instrument or the consideration for such conveyance, as the case may be, shall, for the purposes of this Act, be deemed to be,–

(a) where the sum is payable for the definite period so that the total amount to be paid can be previously as certained such total amount;

(b) where the sum is payable in perpetuity or for an indefinite time not terminable with any life in being at the date of such instrument or conveyance, the total amount which, according to the terms of such instrument or conveyance, will or may be payable during the period of twenty years calculated from the date on which the first payment becomes due, and

(c) where the sum is payable for an indefinite time terminable with any life being at the date of such instrument or conveyance the maximum amount which will or may be payable as aforesaid during the period of twelve years calculated from the date on which the first payment becomes due.

29. Stamps duty where value of subject matter is indeterminate.–Where the amount or value of the subject matter of any instrument chargeable with *ad valorem* duty, cannot be, or, in the case of an instrument executed before the commencement of this

Act, could not have been, ascertained at the date of its execution or first execution, nothing shall be claimable under such instrument more than the highest amount or value for which, if stated in an instrument of the same description, the stamp actually used would, at the date of such execution, have been sufficient:

[1] [xxx] Deleted

1. Deleted by the Rajasthan Finance Act 2026 (Act No. 3 of 2026) (w.e. f. 27-03-2026)

[1][Provided that], where proceedings have been taken in respect of an instrument under section 35 or 45, the amount certified by the Collector shall be deemed to be the stamp actually used at the date of execution.

30. Facts affecting duty to be set forth in instruments.–(1) The consideration, if any, and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein.

[[2](2) Without prejudice to the generality of sub-section (1), in the case of instruments relating to immovable property, the market value of which is required to be determined for the purpose of calculating the Stamp duty, the instrument shall fully and truly set forth all the particulars which may be prescribed by rules made under this Act.**]**

31. Direction as to duty in case of certain conveyances.– (1) Where any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts by different instruments, the consideration shall be apportioned in such manner as the parties think fit, provided that a distinct consideration for each separate part is set forth in the conveyance relating thereto and such conveyance shall be chargeable with *ad valorem* duty in respect of such distinct consideration.

(2) Where property contracted to be purchased for one consideration for the whole, by two or more persons jointly, or by any

1. Substituted by the Rajasthan Finance Act 2026 (Act No. 3 of 2026) (w.e. f. 27-03-2026) 2. Substituted by the Raj. Finance Act, 2024 (Act No. 5 of 2024) (w. e. f. 10.7.2024

person for himself and others, or wholly for others, is conveyed in parts by separate instruments to the persons by or for whom the same was purchased, for distinct parts of the consideration, the conveyance of each separate part shall be chargeable with *ad valorem* duty in respect of the distinct part of the consideration therein specified.

(3) Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof, contract to sell the same to any other person and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance shall be chargeable with *ad valorem* duty in respect of the consideration for the sale by the original purchaser to the sub-purchaser.

(4) Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof, contracts to sell the whole, or any part thereof, to any other person or persons and the property is in consequence conveyed by the original seller to different person in parts, the conveyance of each part sold to a sub-purchaser shall be chargeable with *ad valorem* duty in respect only of the consideration paid by such sub-purchaser, without, regard to the amount or value of the original consideration; and the conveyance of the residue, if any, of such property to the original purchaser shall be chargeable with *ad valorem* duty in respect only of the excess of the original consideration over the aggregate of the considerations paid by the sub-purchasers:

Provided that the duty on such last-mentioned conveyance shall in no case be less than ten rupees.

(5) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad valorem* duty in respect of the consideration paid by him and is duly stamped accordingly, any conveyance to be after-wards made to him of the same property by the original seller shall be chargeable with a duty equal to that which would be chargeable on a conveyance for the consideration obtained by such original seller, or, where such duty would exceed fifty rupees, with a duty of fifty rupees.

Explanation– For the purpose of this section, the consideration with respect to an instrument shall, where it relates to chargeability

of *ad valorem* duty, be deemed to be the market value of the property.

E. Duty by whom payable

32. Duties by whom payable.–In the absence of an agreement to the contrary the expense of providing the proper stamp shall be borne,-

(a) in the case of any instrument described in any of the following Articles of the Schedule, namely :–

No. 2 (Administration bond),

No. 6 (Agreement relating to deposit of title-deeds, pawn or pledge),

No. 14 (Bond),

No. 15 (Bottomry Bond),

No. 25 (Customs Bond),

No. 30 (Further charge-instrument of),

No. 32 (Indemnity Bond),

No. 37 (Mortgage deed),

No. 48 (Release),

No. 49 (Respondentia Bond),

No. 50 (Security bond or Mortgage-deed),

No. 51 (Settlement),

-by the person drawing, making or executing such instrument;

(b) in the case of a conveyance (including a re-conveyance of mortgaged property) – by the grantee; in the case of a lease or agreement to lease-by the lessee or intended lessee;

[1(bb) in the case of a leave and licence agreement-by licensee;]

(c) in the case of a counterpart of a lease–by the lessor;

[2(cc) in the case of Bank Guarantee, Licence relating to arms and ammunitions, Limited Liability Partnership (LLP)- by the person in favour of whom instrument is executed;]

1. Inserted by the Raj. Finance Act, 2017 (Act No. 11 of 2017) (w. e. f. 30.3.2017) 2. Inserted by the Raj. Finance Act, 2017 (Act No. 11 of 2017) (w. e. f. 30.3.2017)

(d) in the case of an instrument of [1exchange including swap] by the parties in equal shares;

(e) in the case of certificate of sale-by the purchaser of the property to which such certificate relates;

(f) in the case of an instrument of partition-by the parties thereto in proportion to their respective shares in the whole property partitioned, or when the partition is made in execution of an order passed by a revenue authority or Civil Court or arbitrator, in such proportion as such authority, Court or arbitrator directs; and

[2(ff) in the case of a works contract or a sub-contract-by the contractor or sub-contractor, as the case may be; and]

(g)in the case of any other instrument chargeable with stamp duty under this Act by the person executing the instrument.

33. Obligation to give receipt in certain cases.– Any person receiving any money exceeding 3[five thousand] rupees in amount, or any bill of exchange, cheque or promissory note for an amount exceeding 4[five thousand] rupees, or receiving in satisfaction or part satisfaction of a debt, any moveable property exceeding 5[five thousand] rupees in value, shall, on demand by the person paying or delivering such money, bill, cheque, note or property, give a duly stamped receipt for the same and any person receiving or taking credit for any premium or consideration for any renewal of any contract of fire-insurance, shall within one month after receiving or taking credit for such premium or consideration, give duly stamped receipt for the same.

34. Person from whom duty on an instrument is due.– For the purposes of this Act, the person from whom duty on an instrument is due, is,-

1. Substituted by the Raj. Finance Act 2020 (Act No. 9 of 2020) (w. e. f. 30.3.2020
2. Inserted by the Act No. 7 of 2004 w. e. f. 27.5.2004
3. Substituted by the Raj. Fin. Act 2005 (Act No. 15 of 2005) (w. e. f. 24.3.2005) for 'five hundred' 4.
Substituted by the Raj. Fin. Act 2005 (Act No. 15 of 2005) (w. e. f. 24.3.2005) for 'five hundred' 5.
Substituted by the Raj. Fin. Act 2005 (Act No. 15 of 2005) (w. e. f. 24.3.2005) for 'five hundred'

(a) the person liable under an agreement or under sections 19, 32 and 33, or

(b) where clause (a) does not apply, the executant of the instrument.

CHAPTER III

Adjudication as to stamps

35. Adjudication as to proper stamp.– (1) When any instrument, whether executed or not and whether previously stamped or not, is brought to the Collector, and the person bringing it applies to have the opinion of that officer as to the duty, if any, with which it is chargeable, 1[and pays a fee of five hundred rupees], the Collector shall determine the duty, if any, with which in his judgment, the instrument is chargeable.

(2) For this purpose the Collector may require to be furnished with 2[a true copy or] an abstract of the instrument, and also with such affidavit or other evidence as he may deem necessary to prove that all the facts and circumstances affecting the chargeability of the instrument with duty, or the amount of the duty with which it is chargeable, are fully and truly set forth therein, and may refuse to proceed upon any such application until such 3[true copy or] abstract and evidence have been furnished accordingly:

Provided that,-

(a)no evidence furnished in pursuance of this section shall be used against any person in any civil proceeding, except in an inquiry as to the duty with which the instrument to which it relates is chargeable; and

(b) every person by whom any such evidence is furnished shall, on payment of the full duty with which the instrument to which it relates, is chargeable, be relieved from any penalty which he may have

1. Substituted by the Raj. Finance Act, 2016 (Act No. 3 of 2016)
2. Inserted by the Raj. Finance Act, 2013 (Act No. 12 of 2013) (w. e. f. 10.4.2013) 3.
Inserted by the Raj. Finance Act, 2013 (Act No. 12 of 2013) (w. e. f. 10.4.2013

incurred under this Act by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.

(3) Where the Collector has reason to believe that the market value of the property has not been truly set forth in the instrument brought to him for determining the duty under sub-section (1) he may, after such inquiry as he may deem proper and after giving a reasonable opportunity of being heard to the person bringing the instrument, determine the market value of such property for the purpose of duty.

Determination of duty and Procedure thereon

36. Certificate by Collector.–(1) When an instrument brought to the Collector under section 35 is, in his opinion, one of a description chargeable with duty, and

(a) the Collector determines that it is already fully stamped,

or

(b) the duty determined by the Collector under section 35, or such a sum as, with the duty already paid in respect of the instrument, is equal to the duty so determined, has been paid, the Collector shall certify by endorsement on such instrument that the full duty (stating the amount) with which it is chargeable, has been paid.

(2) When such instrument is, in his opinion, not chargeable with duty, the Collector shall certify in the manner aforesaid that such instrument is not so chargeable.

1[(2A) When an executed instrument brought to the Collector under section 35 is, in his opinion, one of the descriptions chargeable with duty and the duty determined by him exceeds the duty already paid in respect of the instrument, he shall require the payment of the balance amount within reasonable time as may be allowed by him and on payment of such amount the Collector shall certify by endorsement that the full duty (stating the amount), with which it is chargeable, has been paid.]

1. Inserted by the Raj. Finance Act, 2013 (Act No. 12 of 2013) (w. e. f . 2013).

(3) Any instrument upon which an endorsement has been made under this section, shall be deemed to be duly stamped or not chargeable with duty as the case may be; and, if chargeable with duty, shall be receivable in evidence or otherwise, and may be acted upon and registered as if it had been originally duly stamped :

Provided that nothing in this section shall authorize the Collector to endorse any instrument chargeable with a duty not exceeding ten paise or any bill of exchange or promissory note, when brought to him, after the drawing or execution thereof, on paper not duly stamped:

[1Provided further that nothing in this section shall authorise the Collector to endorse-

(a) any instrument executed or first executed in the State and brought to him after the expiration of one month from the date of its execution or first execution, as the case may be;

(b) any instrument executed or first executed out of State and brought to him after the expiration of three months after it has been first received in the State.]

CHAPTER IV
Instrument not duly stamped

37. Examination and impounding of instruments.–(1) Every person having by law or consent of parties authority to receive evidence, and every person incharge of a public office except an officer of a police, before whom any instrument, chargeable, in his opinion, with duty, is produced or comes in the performance of his functions, shall if it appears to him that such instrument is not duly stamped, impound the same.

(2) For that purpose every such person shall examine every instrument so chargeable and so produced or coming before him, in order to ascertain whether it is stamped with a stamp of the value and description required by the law in force in the State when such instrument was executed or first executed:

1. Substituted by the Raj. Finance Act 2020 (Act No. 9 of 2020) (w. e. f. 30.3.2020)

Provided that,-

(a)nothing herein contained shall be deemed to require any Magistrate or Judge of a Criminal Court to examine or impound, if he does not think fit so to do, any instrument coming before him in the course of any proceeding other than a proceeding under 1**[**Chapter X or Part D of Chapter XI of the Bharatiya Nagarik Suraksha Sanhita, 2023 (Central Act No. 46 of 2023**];**

(b)in the case of a Judge of a High Court, the duty of examining and impounding any instrument under this section may be delegated to such officer as the Court appoints in this behalf.

(3) For the purposes of this section in cases of doubt,-

(a) the State Government may determine what offices shall be deemed to be public offices; and

(b) the State Government may determine who shall be deemed to be persons incharge of public offices.

(4) When a person incharge of a public office, during the course of inspection or otherwise, detects from an instrument or copy thereof or when it appears therefrom to the person referred to in sub-section (1) that the instrument is not duly stamped, such person shall forthwith make a reference to the Collector in that matter.

(5) The Collector may, *suo moto* or on such reference, call for the original instrument for ascertaining whether it is duly stamped and the instrument so produced shall be deemed to have been produced or come before him in the performance of his functions and in case the original instrument is not produced within the period specified by the Collector, he may require the payment of the proper duty or the amount required to make up the same together with the penalty under section 44.

2[(6) For the purpose of inquiries under this section, the Collector shall have power to summon and enforce the attendance of witnesses, including the parties to the instrument or any of them, and to compel the production of documents by the same means, and so far as may be in the same manner, as is provided in the case of civil court under the Code of Civil Procedure, 1908 (Central Act No. 5 of 1908).]

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1. Substituted by the Rajasthan Finance Act 2026 (Act No. 3 of 2026) (w.e. f. 11-02-2026)
2 Added by the Rajasthan Finance Act 2026 (Act No. 3 of 2026) (w.e. f. 11-02-2026)

38. Special provisions as to unstamped receipts.– Where any receipt chargeable with a duty not exceeding one rupee is tendered to or produced before any officer unstamped in the course of audit of any public account, such officer may in his discretion, instead of impounding the instrument, require a duly stamped receipt to be substituted therefore.

39. Instruments not duly stamped inadmissible in evidence, etc.– No instrument chargeable with duty under this Act shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive evidence, or shall be acted upon,

registered or authenticated by any such person or by any public officer, unless such instrument is duly stamped:

Provided that,–

(a)any such instrument shall, subject to all just exceptions, be admitted in evidence on payment of,

(i) the duty with which the same is chargeable, or in the case of an instrument insufficiently stamped, of the amount required to make up such duty, and

[1(ii) a penalty at the rate of two percent of the amount of the deficient duty per month or part thereof for the period during which the instrument remained insufficiently stamped 2[…] but such penalty shall not exceed to two times of the deficient stamp duty.]

(b) Where a contract or agreement of any kind is effected by correspondence consisting of two or more letters and any one of the letters bears the proper stamp, the contract or agreement shall be deemed to be duly stamped;

(c) nothing herein contained shall prevent the admission of any instrument as evidence in any proceeding in a criminal court, other than a proceedings under Chapter IX or Part D of Chapter X of the Code of Criminal Procedure, 1973 (Act No. 2 of 1974).

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1. Substituted by the Raj. Finance Act 2014 (Act No. 14 of 2014) w. e. f. 14.7.2014

2. Deleted by the Raj. Finance Act 2024 (Act No 5 of 2024) dated 10.07.2024

[1(d) nothing herein contained shall prevent the admission of any instrument in any court when such instrument has been executed in favour of the Government or where liability to pay stamp duty is on the Government or where it bears the certificate of the Collector as provided by section 36 or any other provision of this Act.]

(e) nothing herein contained shall prevent the admission of a copy of any instrument or of an oral account of the contents of any instrument, if the stamp duty or a deficient portion of the stamp duty and penalty as specified in clause (a) is paid;

(f) nothing herein contained shall prevent the admission of any instrument in evidence in any court when stamp duty on such instrument has already been paid in advance in the form of a consolidated lumpsum;

2(g) [***] deleted

40. Admission of instrument, where not to be questioned.–Where an instrument has been admitted in evidence, such admission shall not; except as provided in section 71, be called in question at any stage of the same suit or proceeding on the ground that the instrument has not been duly stamped.

41. Admission of improperly stamped instruments.–The State Government may make rules providing that, where an instrument bears a stamp of sufficient amount but or improper description, it may on payment of the duty with which the same is chargeable, be certified to be duly stamped, and any instrument so certified shall then be deemed to have been duly stamped as from the date of its execution.

42. Instruments impounded how dealt with.–(1) When the person impounding an instrument under section 37 has by law or consent of parties authority to receive evidence and admits such instrument in evidence upon payment of a penalty as provided by

1. Substituted by the Rajasthan Finance Act, 2020 (Act No. 9 of 2020) (w. e. f. 30.3.2020 2. Deleted by the Raj. Finance Act 2020 (Act No. 9 of 2020) (W. e. f. 30.3.2020)

section 39 of duty as provided by section 41, he shall sent to the Collector an authenticated copy of such instrument, together with a certificate in writing, stating the amount of duty and penalty levied in respect thereof and shall sent such amount to the Collector, or to such person as he may appoint in this behalf.

(2) In every other case, the person so impounding an instrument shall send it in original to the Collector:

Provided that where the person who produced the instrument, or any party interested, is prepared to pay the cost of preparing a copy of the instrument, then:–

(a)an authenticated copy of the instrument shall be got prepared by the person impounding the instrument;

(b)only the authenticated copy shall be sent to the Collector;

(c)the Collector shall take action on the authenticated copy as if it were the instrument in original; and

(d)any certificate to be endorsed with reference to the instrument by the Collector under clause (a) of sub-section (1) of section 44 or under sub-section (1) of section 46 shall be endorsed on the authenticated copy, ordinarily within 30 days of receipt of the instrument by the Collector and when that copy is received back by the person impounding the instrument that person shall copy the certificate on the original instrument and also authenticate such copy of the certificate.

[1[43. Collector's power to refund penalty under sub-section (1) of section 42.– Where a copy of an instrument which has been impounded only because it has been written in contravention of section 13 or section 14 is sent to the Collector under sub-section (1) of section 42, he may refund whole penalty paid in respect of such instrument.]

44. Collector's power to stamp instrument impounded.- (1) When the Collector,–

1. Substituted by the Rajasthan Finance Act, 2014 (Act No. 14 of 2014) (w. e. f. 14.7.2014).

(a) impounds any instrument under section 37, or

(b)receives any instrument sent to him under sub-section (2) of section 42,

and such instrument is chargeable with a duty under this Act, he shall adopt the following procedure,–

(i) if he is of opinion that such instrument is duly stamped or is not chargeable with duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable, as the case may be;

(ii)if he is of opinion that such instrument is chargeable with duty and is not duly stamped, he shall require the payment of proper duty or the amount required to make up the same, together with 1[a penalty at the rate of two percent of the amount of the deficient duty per month or part thereof for the period during which the instrument remained unstamped or insufficiently stamped 2[…] but not exceeding two times of the deficient stamp duty,]

Provided that, when such instrument has been impounded only because it has been written in contravention of section 13 or section 14, the Collector may, if he thinks fit, remit the whole penalty prescribed by this section.

(2) Every certificate under clause (a) of sub-section (1), shall for the purpose of this Act, be conclusive evidence of matters stated therein.

(3) Where an instrument has been sent to the Collector under sub-section (2) of section 42, the Collector shall, when he has dealt with it as provided by this section, return it to the impounding officer.

45. Instruments unduly stamped by accident.–If any instrument chargeable with duty and not duly stamped under this Act, is produced by any person of his own motion before the Collector within one year from the date of its execution or first execution, such person brings to the notice of the Collector the

1, Substituted by the Rajasthan Finance Act, 2014 (Act No. 14 of 2014) (w. e. f. 14.7.2014). 2. Deleted by the Rajasthan Finance Act 2024 (Act No 5 of 2024) dated 10.07.2024

amount of the proper duty, and offers to pay to the Collector the amount of proper duty or the amount required to make up the same, and the Collector is satisfied that the omission to duly stamp such instrument has been occasioned by accident, mistake or urgent necessity he may, instead of proceeding under section 37 and 44 receive such amount and proceed further as hereinafter provided:

Provided that where any instrument executed or first executed is brought to the Collector after the expiration of one month from the date of its execution or first execution, such instrument shall be chargeable with duty as applicable at the time of its presentation before the Collector under this section.

46. Endorsement of instruments on which duty has been paid under sections 39, 44 or 45.–(1) When the duty and penalty, if any, leviable in respect of any instrument have been paid under section 39, section 44 or section 45, the person admitting such instrument in evidence or the Collector, as the case may be, shall certify by endorsement thereon that the proper duty or, as the case may be, the proper duty and penalty (stating the amount of each) have been levied in respect thereof, and the name and residence of the person paying them.

(2) Every instrument so endorsed shall thereupon be admissible in evidence, and may be registered and acted upon and authenticated as if it has been duly stamped, and shall be delivered on his application in this behalf to the person from whose possession it came into the hands of the officer impounding it, or to such a person for whom he may direct:

Provided that,-

(a) no instrument which has been admitted in evidence upon payment of duty and a penalty under section 39, shall be so delivered before the expiration of one month from the date of such impounding or if the Collector has certified that its further detention is necessary and has not cancelled such certificate;

(b) nothing in this section shall affect the order XIII, rule 9 of the Code of Civil Procedure, 1908 (Act No. 5 of 1908).

47. Prosecution for offence against stamp law.– The taking of proceedings or the payment of stamp duty, surcharge if any and penalty under this Chapter in respect of any instrument shall not bar the prosecution of any person who appears to have committed an offence against the stamp law in respect of such instrument:

Provided that no such prosecution shall be instituted in the case of any instrument in respect of which such a penalty has been paid, unless

it appears to the Collector that the offence was committed with an intention of evading payment of the proper duty.

48. Persons paying duty or penalty may recover the same in certain cases.– (1) When any duty or penalty has been paid under section 39, section 41, section 44 or section 45, by any person in respect of any instrument, and by agreement or under the provisions of section 32, or any other enactment in force at the time such instrument was executed, some other person was bound to bear the expense of providing the proper stamp for such instrument, the first mentioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid.

(2) For the purpose of such recovery any certificate granted in respect of such instrument under this Act shall be conclusive evidence of the matters therein certified.

(3) Such amount may, if the Court thinks fit, be included in any order as to costs in any suit in or proceeding to which persons are parties and in which such instrument has been tendered in evidence and if the Court does not include the amount in such order, no further proceedings for the recovery of the amount shall be maintainable.

49. Power to refund penalty or excess duty in certain cases.– (1) Where any penalty is paid under section 39 or section 44, the Chief Controlling Revenue Authority may, upon application in writing made within one year from the date of the payment, refund such penalty wholly or in part.

(2) Where, in the opinion of the Chief Controlling Revenue Authority, Stamp duty in excess of that which is legally chargeable has been charged and paid under section 39 or section 44, such authority may upon application in writing made within three months of the order charging the same, refund the excess.

[1(3) Where stamp duty in excess of that which is legally chargeable has been charged or paid on the instrument at the time of the registration of such instrument the State Government or any officer authorized by the State Government by notification may, upon application in writing made within six months from the date of registration, refund the excess.]

50. Non-liability for loss of instrument sent under section 42.- (1) If any instrument sent to the Collector under sub-section (2) of section 42 is lost, destroyed or damaged during transmission, the person sending the same shall not be liable for such loss, destruction or damage.

(2) When any instrument is about to be so sent, the person from whose possession it came into the hands of the person impounding the same require a copy thereof to be made at the expense of such first mentioned person and authenticated by the person impounding such instrument.

51.Instruments under-valued, how to be valued.–(1) Notwithstanding anything contained in the Registration Act, 1908 (Act No. 16 of 1908) and the rule made thereunder as inforce in Rajasthan where, in the case any instrument relating to an immovable property chargeable with an *advalorem* duty on the market value of the property as set forth in the instrument, the registering officer has, while registering the instrument, reasons to believe that the market value of the property has not been truly set forth in the instrument, he may either before or after registering the instrument, send it in original to the Collector for taking action under sub-section (3).

(2) When through mistake or otherwise any instrument which is undervalued and not duly stamped is registered under the Registration Act, 1908, the registering officer may call for the original instrument from the party and, after giving the party liable

1. Added by the Raj. Finance Act 2017 (Act No. 8 of 2017) (w. e. f. 30.3.2017).

to pay stamp duty an opportunity of being heard and recording the reasons in writing and furnishing a copy thereof to the party, impound it and on failure to produce such original instrument by the party, a true copy of such instrument taken out from the registration record shall, for the purposes of this section, be deemed to be original of such instrument and send it to the Collector for taking action under sub-section (3).

[1(3) On receipt of the instrument under sub-section (1) or (2), the Collector shall, after giving the parties a reasonable opportunity of being heard and after holding an enquiry in the prescribed manner, determine the market value and stamp duty including the penalty at the rate of two percent of the amount of the deficient duty per month or part thereof for the period during which the instrument remained unstamped or insufficiently stamped or twenty five percent of the deficient stamp duty, whichever is higher, but not exceeding two times of the deficient stamp duty, and surcharge, if any, payable thereon and if the amount of stamp duty including penalty and surcharge, if any, so determined exceeds the amount of stamp duty including penalty and surcharge, if already paid, the deficient amount shall be payable by the person liable to pay the stamp duty including penalty and surcharge, if any.]

(4) Where it appears to a person having by law or consent of parties authority to receive evidence or a person incharge of a public office, during the course of inspection or otherwise, except an officer of a police, that an instrument is undervalued such person shall forthwith make a reference to the Collector in that matter.

[2(5) The Collector may, *suo motu* or on a reference made under sub-section (4) call for and examine any instrument not referred to him under sub-section (1) or (2), from any person referred to in sub-section (4) or the executant or any other person for the purpose of satisfying himself as to correctness of the market value of the property, and if after such examination, he has reason to believe that the market value of such property has not been truly set forth in the instrument, he may determine in accordance with the procedure provided in sub-section (3) the market value and the amount of stamp duty, if any, payable thereon

1. Substituted by the Rajasthan Finance Act, 2014 (Act No. 14 of 2014) (w. e. f. 14.7.2014). 2. Substituted by the Rajasthan Finance Act, 2014 (Act No. 14 of 2014) (w. e. f. 14.7.2014)

together with a penalty at the rate of two percent of the amount of the deficient duty per month or part thereof for the period during which the instrument remained unstamped or insufficiently stamped or twenty five percent of the deficient stamp duty, whichever is higher, but not exceeding two times of the deficient stamp duty, which shall be payable by the person liable to pay the stamp duty and penalty.]

(6) Where for any reason the original document called for by the Collector under sub-section (5) is not produced or cannot be produced, the Collector may, after recording the reasons for its not production, call for a certified copy of the entries of the document from the registering officer concerned and exercise the power conferred on him under sub-section (5).

(7) For the purpose of inquiries under this section, the Collector shall have power to summon and enforce the attendance of witnesses, including the parties to the instrument or any of them, and to compel the production of documents by the same means, and so far as may be in the same manner, as is provided in the case of civil court under Code of Civil Procedure, 1908 (Act 5 of 1908).

52. Rectification of mistakes.– With a view to rectifying any mistake apparent from the record, the Collector may amend any order made by him under this Act, within 1[two years] of the date of order either on his own motion or on the mistake being brought to his notice by person affected by the order:

Provided that if any such amendment is likely to affect any person prejudicially, it shall not be made without giving to such person reasonable opportunity of being heard.

[2][52-A. **Reopening of *ex parte* orders.**– (1) Where an order has been passed by the Collector *ex parte* under this Act, the aggrieved person may apply to the Collector for reopening of such order within thirty days from the date of communication of such order to him on the ground that he did not receive the notice or summons

1. Substituted by the Rajasthan Finance Act 2016 (Act No. 5 of 2016) for ―ninety daysl 2. Inserted by the Rajasthan Finance Act, 2014 (Act No. 14 of 2014)

issued to him in the matter or that he was prevented by sufficient cause from complying with any notice or summons issued to him.

(2) If the Collector is satisfied with the ground specified in the application made under sub-section (1), he shall reopen the *ex parte* order and after hearing the aggrieved person may pass such order as he may think proper in the circumstances of the matter within three months from the date of receipt of the application under sub-section (1).]

[1][52-B. **Revision by the Inspector General of Stamp.**– (1) The Inspector General of Stamp may *suo motu* or otherwise, call for and examine the record of any proceeding under Chapter III, IV and V of this Act, and if he considers that any order passed therein by Collector is [2][…] prejudicial to the interest of the State revenue, he may, after having made or after having caused to be made such enquiry as he considers necessary, and after having given to the party concerned a reasonable opportunity of being heard, pass such order or issue such direction as he deems proper under the circumstances of the case.

(2) No order or direction under sub-section (1) shall be passed or issued by the Inspector General of Stamp after expiry of a period of five years from the date on which the order sought to be revised was passed.

53. Determination of the correct nature of the document and the recovery of proper duty.–(1) Notwithstanding anything contained in the Registration Act, 1908 (Act No. 16 of 1908) and the rules made thereunder as in force in Rajasthan, where the registering officer has, while registering a document or instrument, reasons to believe that the nature of the document or instrument has not been correctly mentioned, he may, either before or after registering such document or instrument, send it, in original, to the Collector for taking action under sub-section (3).

(2) When through mistake or otherwise any instrument which is misclassified and not duly stamped, is registered under the

1. Inserted by the Rajasthan Finance ant, 2016 (Act No. 5 of 2016) (w. e. f. 9.4.2016). 2. Deleted by the Rajasthan Finance Act 2024 (Act No 5 of 2024) dated 10.07.2024

Registration Act, 1908 (Act No. 16 of 1908), the registering officer may call for the original instrument from the party and, after giving the party liable to stamp duty an opportunity of being heard and recording the reasons in writing and furnishing a copy thereof to the party, impound it and on failure to produce such original instrument by the party, a true copy of such instrument taken out from the registration record shall, for the purposes of this section, be deemed to be the original of such instrument and send it to the Collector for taking action under sub-section (3).

[1(3) On receipt of document or instrument under sub-section (1) or (2), the Collector shall, after giving the parties a reasonable opportunity of being heard, determine the correct nature of the document or instrument and the stamp duty including the penalty at the rate of two percent of the amount of the deficient duty per month or part thereof for the period during which the instrument remained unstamped or insufficiently stamped or twenty five percent of the deficient stamp duty, whichever is higher, but not exceeding two times of the deficient stamp duty, and surcharge, if any, payable thereon and may require the payment of the stamp duty including penalty and surcharge, if any, so determined or the amount required to make up the same.]

(4) Where it appears to a person having by law or consent of parties authority to receive evidence or a person incharge of a public office, during the course of inspection or otherwise, except an officer of a police, that a document or an instrument has not been correctly mentioned while registering it, such person shall forth with make a reference to the Collector to determine the correct nature thereof.

[2(5) The Collector may, *suo motu or* on a reference made under sub-section(4) or otherwise call for and examine any document or instrument not referred to him under sub-section (1) or (2), from any person referred to in sub-section (4) or the executant or any other person, which has been registered and returned to the executant or any other person for the purpose of satisfying himself as to the correctness with regard to the nature of the document or instrument and if he is satisfied, after giving the parties a reasonable opportunity of being heard, that the nature of document or instrument had not

1. Substituted by the Rajasthan Finance Act, 2014 (Act No. 14 of 2014) (w. e. f. 31.7.2014). 2. Substituted by the Rajasthan Finance Act, 2014 (Act No. 14 of 2014) (w. e. f. 31.7.2014).

correctly been mentioned or determined, he may determine the correct nature of the document or instrument and the stamp duty, if any, payable

thereon together with a penalty at the rate of two percent of the amount of the deficient duty per month or part thereof for the period during which the instrument remained unstamped or insufficiently stamped or twenty five percent of the deficient stamp duty, Whichever is higher, but not exceeding two times of the deficient stamp duty, and require payment of stamp duty including penalty, if any, so determined or the amount require to make up the same.]

(6) Where for any reason the original document or instrument called for by the Collector under sub-section (5) is not produced or cannot be produced, he may call for a certified copy of the document or instrument from the registering officer concerned and exercise the power conferred upon him in sub-section (5).

[1(7) For the purpose of inquiries under this section, the Collector shall have power to summon and enforce the attendance of witnesses, including the parties to the instrument or any of them, and to compel the production of documents by the same means, and so far as may be in the same manner, as is provided in the case of civil court under the Code of Civil Procedure, 1908 (Central Act No. 5 of 1908).]

54. Intimation of reference and payment of duty before reference.– (1) Notwithstanding anything herein before contained, the registering officer shall, before making reference to the Collector under this Act, intimate to the parties concerned about the reference proposed to be made by him.

(2) In case the person liable to pay the duty offers to pay the amount of duty chargeable on such instrument, the registering officer shall, on payment of such duty, certify it on the instrument by endorsement and shall not make the references.

1. Added by the Raj. Finance Act 2020(Act No. 9 of 2020) (w. e. f. 30.3.2020).

55. Procedure in case of non-registration of documents required to be registered with the purpose of avoiding stamp duty.— (1) If it appears to any registering officer or any other person that an instrument relating to a transaction compulsorily registrable under section 17 of the Registration Act, 1908 (Act No. 16 of 1908) has not been presented for registration with a view to avoiding payment of stamp duty or for any other reason, he shall immediately inform the Collector concerned for taking necessary action under the Stamp Law.

(2) On receipt of information under sub-section (1) or *suo moto*, the Collector shall issue a notice to the party/parties referred to in the information received, with a view to ensuring that the instrument is presented alongwith full facts and circumstances as required under

section 30 of the Act to determine the liability for payment of stamp duty.

(3) Upon service of notice where the instrument in question is presented before the Collector, he shall proceed as provided by section 51 and/or 53 of the Act, as the case may be.

(4) Where the party/parties served with notice do not present the instrument and/or appear before the Collector to [1][refute] the presumption of the information in question being correct, the Collector shall proceed to enquire into the correctness of the information in such manner as he deems fit.

(5) After the aforesaid enquiry, where it appears to the Collector that the instrument in question has not been presented for registration with a view to avoiding stamp duty, it shall be deemed to be a violation of section 30 of the Act and if such non production is with a view to concealing the consideration, if any, and all other facts and circumstances affecting the chargeability of the said instrument with duty, and the determination of such duty, the Collector shall launch a prosecution against the person concerned under section 73 or 75 of the Act, as the case may be.

1. Substituted by Act No. 7 of 2004 w. e. f 27.05.2004. for —refusel

[1 56. Recovery of duties and penalties.– (1) All duties, penalties and other sums required to be paid under this chapter or under chapter III may be recovered by the Collector by distress and sale of the movable or immovable property of the person, from whom the same are due, or by any other process for the time being in force for the recovery of arrears of land revenue.

(2) All duties, penalties and other sums required to be paid under this chapter or under chapter III shall be a charge on the property which is the subject matter of the instrument.

(3) An entry of the charge referred to in sub-section (2) shall be made in the indices specified in the Registration Act, 1908 (Central Act No. 16 of 1908) and such entry shall be deemed to be a notice under the said Act.

(4)Where the subject matter of the instrument is-

(i)a revenue land, a copy of the charge entered into the indices under sub-section (3) shall be sent to the Tehsildar concerned who shall enter the information in the land records; and

(ii) a land vested in, or placed at the disposal of, a local authority or a building or any part thereof situated within

the area of a local authority, a copy of the charge entered into the indices under sub-section (3) shall be sent to the local authority concerned which shall get the information entered into the records maintained in respect of such land or building, as the case may be.]

[[2]56-A. Special mode of recovery of duties and penalties.-(1) Notwithstanding anything contained in section 56 or any law or contract to the contrary, the Collector or any other officer authorised by the Collector, may, at any time or from time to time by notice in writing, a copy of which shall be sent to the person from whom duty on an instrument is due, at his last known address, require,-

1. Substituted by the Raj. Finance Act, 2013 (Act No. 12 of 2013) (w. e. f. 10.4.2013

2. Substituted by the Rajasthan Finance Act 2026 (Act No. 3 of 2026) (w.e. f. 11-02-2026)

(a) any person including bank or financial institution from whom any amount is due or may become due to the person who has failed to pay duty, interest or penalty on demand by the Collector hereinafter referred to as defaulter in this section; or

(b) any person including bank or financial institution who holds or may subsequently hold any money for or on account of such defaulter-

to pay into the Government treasury or the bank authorised to receive money on behalf of the State Government, in the manner specified in the notice issued under this section either forthwith or upon the money becoming due from him or being held by him, within the time specified in the notice (not being before the money becomes due or it is held), so much of the money as is sufficient to pay the amount due from the defaulter in respect of the demand of duty, interest or penalty under this Chapter or under Chapter III, or the whole of the money when it is equal to or less than that demand.

Explanation.- For the purpose of this sub-section, the amount due to the defaulter or money held for or on account of such defaulter by any person shall be computed after taking into account such claims, if any, as may have fallen legally due for payment by such defaulter to such person.

(2) The authority issuing a notice under sub-section (1) may at any time, or from time to time, amend or revoke any such notice or extend the time for making any payment in pursuance of this notice.

(3) Any person making any payment in compliance with a notice issued under sub-section (1) shall be deemed to have made the payment under the authority of the defaulter and the treasury receipt or the *challan* of the bank for such payment shall constitute a good and sufficient proof of discharge of the liability of such person to the extent of the amount specified in the receipt or the *challan*.

(4) Any person, who discharges any liability by making payment to the defaulter or otherwise, after service on him of the notice issued under sub-section (1), shall be personally

liable to the State Government to the extent of the liability discharged or the amount of demand, whichever is less.

(5) Any amount of money which a person is required to pay under sub-section (1) or for which he is personally liable to the State Government under sub-section (4) shall, if it remains unpaid, be recoverable in accordance with the provisions of this Chapter as if he is a defaulter.

(6) The provisions of this section shall be without prejudice to any action that may be taken for the recovery of arrears of duty, interest or penalty, if any, due from a defaulter.]

57. Validity of certificate or endorsement in respect of instrument for which higher rate of duty is payable in Rajasthan.– Notwithstanding anything contained in the Indian Stamp Act, 1899 (Act No. 2 of 1899), no certificate or endorsement thereunder in respect of an instrument chargeable in the State of Rajasthan with a higher rate of duty under this Act, shall be received in evidence, or be, in any way, valid, in respect of the payment of duty on such instrument unless the duty chargeable at the rates, provided in this act has been paid, on such instrument.

CHAPTER V

Allowances for Stamps in Certain Cases

58. Allowance for spoiled stamps.- Subject to such rules as may be made by the State Government as to the evidence to be required, or the inquiry to be made, the Collector may, on application made within the period prescribed in [1section 59], and if he is satisfied as to the facts, make allowance for impressed stamps spoiled in the case hereinafter mentioned, namely:

(a)the stamp on any paper inadvertently and undesignedly spoiled, obliterated or by error in writing or any other

means rendered unfit for the purpose intended before any instrument written thereon is executed by any person;

(b) the stamp on any document which is written out wholly or in part, but which is not signed or executed by any party thereto;

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1. Substituted by the Act No. 4 of 2004 (w. e. f. 27.5.2004) for — section 60

(c) in the case of bill of exchange payable otherwise than on demand or promissory notes,–

(i) the stamp on any such bill of exchange signed by or on behalf of the drawer which has not been accepted or made use of in any manner whatever or delivered out of his hands for any purpose other than by way of tender for acceptance:

Provided that the paper on which any such stamp is impressed does not bear any signature intended as for the acceptance of any bill of exchange to be afterwards written thereon.

(ii) The stamp on any promissory note signed by or on behalf of the maker which has not been made use of in any manner whatever or delivered out of his hands.

(iii)the stamp used or intended to be used for any such bill of exchange or promissory note signed by, or on behalf of the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange may have been presented for acceptance or accepted or endorsed, or being a promissory note, may have been delivered to the payee:

Provided that another completed and duly stamped bill of exchange or promissory note is produced identical in every particular, except in the correction of such omission or error as aforesaid, with the spoiled bill or note.

(d) [1the stamp used for an instrument executed by any party or parties thereto] which,–

(i) has been afterwards found by the parties to be absolutely void in law from the beginning

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1. Substituted by the Raj. Fin.. Act 2024 (Act No 5 of 2024) dated 10.07.2024

(ii) has been afterwards found by the court to be absolutely void in law from the beginning under section 31 of the Specific Relief Act, 1963;

(iii) has been afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended;

(iv) by reason of the death of any person by whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person to the same, cannot be completed so as to effect the intended transaction in the form proposed;

(v) for want of the execution thereof by some material party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended;

(vi) by reason of the refusal of any person to act under the same, or to advance any money intended to be thereby secured, or by the refusal of non-acceptance of any office thereby granted, totally fails of the intended purpose;

(vii) becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument between the same parties and bearing a stamp of not less value;

(viii) is deficient in value and the transaction intended to be thereby effected has been effected by some other instrument between the same parties and bearing a stamp of not less value;

(ix) is inadvertently and undesignedly spoiled and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped:

Provided that in the case of an executed instrument, other than one falling under sub-clause (ii) of clause (d), no legal proceeding has been commenced in which the instrument could or would have been given or offered in evidence and that the instrument is given upto be cancelled.

Explanation.- The certificate of the Collector under section 36 that the full duty with which an instrument is chargeable has been paid is an impressed stamp within the meaning of this section.

59. Application for relief under section 58 when to be made.– The application for relief under section 58 shall be made within the following periods, that is to say,–

(i) in the case mentioned in clause (d) (vi), within [1][six months] of the date of the instrument;

(ii) in the case of a stamped paper on which no instrument has been executed by any of the parties thereto within six months after the stamp has been spoiled;

(iii) in the case of a stamped paper in which an instrument has been executed by any of the parties thereto, within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof, by the person by whom it was first or alone executed:

Provided that,–

(a)when the spoiled instrument has been for sufficient reasons sent out of India, the application may be made within six months after it has been received back in India;

(b)When, from unavoidable circumstances, any instrument for which another instrument has been substituted cannot be given upto be cancelled within the aforesaid period, the application may be made within six months after the date of execution of the substituted instrument.

60. Allowance in case of printed forms no longer required by corporations.- [2The Collector] may, without limit of time make allowance for stamped papers used for printed form of instruments by any banker or by an incorporated company or other body corporate, if for any sufficient reason such forms have ceased to be required by the said banker, company or body corporate:

1. Substituted by the Raj. Finance Act 2023 (Act No. 3 of 2023)
2. Substituted by the Raj. Finance Act 2019 (Act No. 2 of 2019)

Provided that such authority is satisfied that the duty in respect of such stamped papers has been duly paid.

61. Allowance for misused stamps.–(a) When any person has inadvertently used for an instrument chargeable with duty, a stamp of a description other than that prescribed for such instrument by the rules made under this Act, or a stamp of a greater value than was necessary, or has inadvertently used any stamp for an instrument not chargeable with any duty; or

(b) When any stamp used for an instrument has been inadvertently rendered useless under section 15, owing to such instrument having been written in contravention of the provisions of section 13. the Collector may, on application made within six months after the date of the instrument or, if it not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if chargeable with duty, being re-stamped with the proper duty, cancel and allow as spoiled the stamp so misused or rendered useless.

62. Allowance for spoiled or misused stamps how to be made.- In any case in which allowance is made for spoiled or misused stamps, the Collector may give in lieu thereof,-

(a) other stamps of the same description and value; or

(b) if required and he thinks fit, stamps of any other description to be of the same amount in value; or

(c) at his discretion, the same value in money deducting ten paise for each rupee or fraction of a rupee.

63. Allowance for stamps not required for use.– When any person is possessed of a stamp or stamps which have not been spoiled or rendered unfit or useless for purpose intended, but for which he has no immediate use, the Collector shall repay to such person the value of such stamp or stamps in money, deducting ten paise for each rupee or portion of a rupee, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction,–

(a) that such stamp or stamps were purchased by such person with a *bona fide* intention to use them; and

(b) that he had paid the full price thereof; and

(c) that they were so purposed within the period of six months next preceding the date on which they were so delivered:

Provided that, where the person is a licensed vendor of stamps, the Collector may, if he thinks fit, make the repayment of the sum actually paid by the vendor without any such deduction as aforesaid.

[1]**[63-A. Invalidation of stamps and saving.**– Notwithstanding anything contained in section 58,61,62 and 63,-

(a)any stamp which has been purchased on or after the date of commencement of the Rajasthan Finance Act, 2013 (Act No. 12 of 2013) (hereinafter referred to as "the said date‖) shall be used or presented for claiming allowance within a

period of six months from the date purchase. Any such stamp, which has not been used or no allowance has been claimed in respect thereof within the period of six months from the date of purchase, shall be rendered invalid;

(b)any stamp which has been purchased but has not been used or no allowance has been claimed in respect thereof before the said date, may be used or presented for claiming the allowance under the relevant provisions of the Act within a period of six months from the said date. The stamp which has not been used or presented within the aforesaid period of six months shall be rendered invalid.]

64. Allowance on renewal of certain debentures.– When any duly stamped debenture is renewed by the issue of a new debenture in the same terms, the Collector shall upon application made within one month, repay to the person issuing such debenture, the value of the stamp on the original or on the new debenture, whichever shall be less:

1. Inserted by the Raj. Finance Act, 2013 (Act No. 12 of 2013) (w. e. f. 10.4.2013)

Provided that the original debenture is produced before the Collector and cancelled by him in such manner as the State Government may direct.

Explanation.- A debenture shall be deemed to be renewed in the same terms within the meaning of this section notwithstanding the following changes,-

(a)the issue of two or more debentures in place of one original debenture, the total amount secured being the same;

(b)the issue of one debenture in place of two or more original debentures, the total amount secured being the same;

(c)the substitution of the name of the holder at the time of renewal for the name of the original holder; and

(d)the alteration of the rate of interest or the dates of payment thereof.

[1]**64-A. Refund of amount deposited as stamp duty and/or surcharge but not required to be used as such.**– When any person has deposited any amount through e-GRAS to be used as stamp duty and/or surcharge in respect of any instrument intended to be executed by or in favour of him and thereafter either the intended instrument is not executed or the amount cannot be used for that instrument for any reason whatsoever or otherwise becomes refundable under section 58, the Collector shall refund such amount, deducting therefrom ten paise for each rupee or fraction of a rupee, upon an application filed within six

months from the date on which such amount is deposited or, as the case may be, becomes refundable and proving to the satisfaction of the Collector-

(a) that the intended instrument has not been executed; or

(b) that the amount cannot be used as stamp duty and/or surcharge for that instrument for the reason or reasons specified in the application or has become refundable under section 58; and

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1.Inserted by Rajasthan finance Act 2021 (Act No. 3 of 2021) w.e.f.25.3.2021

(c) that the application for refund has been filed within six months from the date of deposit of the amount or as the case may be, from the date on which the amount becomes refundable.

CHAPTER VI

Reference and Revision

65. Revision by the Chief Controlling Revenue Authority.– (1) Any person aggrieved by an order made by the 1[Inspector General of Stamp or Collector] under Chapter IV and V and under clause (a) of the first proviso to section 29 and under section 35 of the Act, may within 90 days from the date of order, apply to the Chief Controlling Revenue Authority for revision of such order:

2["Provided that the Inspector General of Stamp or any other officer authorised specially or generally by the Inspector General of Stamp may, if aggrieved by any order referred to in this sub-section, may file revision before Chief Controlling Revenue Authority within 180 days from the date of the communication of the order."]

[3Provided further that the Chief Controlling Revenue Authority may admit revision after the expiry of the period of limitation provided in this section, if it is satisfied that there was sufficient cause for not filing the revision within the limitation:]

Provided also that no revision application shall be entertained unless it is accompanied by a satisfactory proof of the payment of 4[twenty five percent] of the recoverable amount.

(2) The Chief Controlling Revenue Authority may *suo moto* or on information received from the registering officer or otherwise call for and examine the record of any case decided in proceeding held by the 5[Inspector General of Stamp or Collector] for the purpose of satisfying himself as to the legality or propriety of the order passed and as to the

regularity of the proceedings and pass such order with respect thereto as it may think fit.

1. Substituted by the Raj. Finance Act 2016 (Act No. 5 of 2016) w. e. f. 09.4.2016 For the word ―Collector‖ 2. Inserted by the Raj. Finance Act 2016 (Act No. 5 of 2016) (w. e. f. 09.4.2016)
3. Inserted by the Raj. Finance Act 2022 (Act No. 4 of 2022) (w. e. f. 30.3.2022)
4. Substituted by the Raj. Finance Act No. 23 of 2012 (w. e. f. 04.06.2012 ―Fifty percent‖
5. Substituted by the Raj. Finance Act 2016 (Act No. 5 of 2016) w. e. f. 09.4.2016 For the word ―Collector‖

Provided that no such order shall be made except after giving the person affected a reasonable opportunity of being heard in the matter.

66. General Superintendence and Control over Collectors.– (1) Subject to the provisions of this Act, the power to have general superintendence and control over Collectors shall vest in the Inspector General of Stamps.

(2) The Inspector General of Stamps shall specify the territorial jurisdiction of a Collector for the purpose of this Act, where there are more than one officer functioning as Collector.

67. Statement of case by the Chief Controlling Revenue Authority to [1][High Court].–Chief Controlling Revenue Authority may state any case referred to it under section 65, or otherwise coming to its notice and refer such case, with its own opinion thereon, to the [2][High Court] :

Provided that no reference shall be made under this section unless it is accompanied by a satisfactory proof of the payment of [3]**[**Twenty five percent**]** of the recoverable amount.

68. Power of [4][High Court] to call for further particulars as to case stated.–If the [5][High Court**]** is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the [6]**[**Court**]** may refer the back to the Chief Controlling Revenue Authority by which it was stated to make such additions thereto or alterations therein as the [7]**[**High Court**]** may direct in that behalf.

69. Procedure in disposing of case stated.– (1) The [8]**[High Court]** upon the hearing of any such case shall decide the questions raised thereby, and shall deliver its judgement thereon containing the grounds on which such decision is founded.

1. Substituted by Act No. 7 of 2004 (w. e. f. 27.5.2004)
2. Substituted by Act No. 7 of 2004 (w. e. f. 27.5.2004)
3. Substituted by the Fin. Act No. 23 of 2012 (w. e. f. 04.06.2012 ―Fifty percent‖ 4. Substituted by Act No. 7 of 2004 (w. e. f. 27.5.2004)
5. Substituted by Act No. 7 of 2004 (w. e. f. 27.5.2004)
6. Substituted by Act No. 7 of 2004 (w. e. f. 27.5.2004)
7. Substituted by Act No. 7 of 2004 (w. e. f. 27.5.2004)
8. Substituted by Act No. 7 of 2004 (w. e. f. 27.5.2004)

(2) The [1][High Court] shall send to the Chief Controlling Revenue Authority by which the case was stated, a copy of such judgement under the seal of the [2][High Court] and signature of the Registrar; and the Chief Controlling Revenue Authority shall, on receiving such copy, shall pass such orders as are necessary for disposal of the case conformably to such judgement.

70. Statement of case by other Court to [3][High Court].– (1) if any Court, feels doubt as to the amount of duty to be paid in respect of any instrument under proviso (a) to section 39, the Judge may draw up a statement of the case and refer it, with his own opinion thereon, for the decision of the [4][High Court,] to which, if he were the Chief Controlling Revenue Authority, he would, under section 67, refer the same.

(2) Such [5][High Court] shall deal with the case as if it had been referred under section 67, and send a copy of its Judgement under the seal of the [6][High Court] and the signature of the Registrar to the Chief Controlling Revenue Authority and another like copy to the Judge making the reference, who shall, on receiving such copy, dispose of the case conformably to such judgement.

(3) Reference made under sub-section (1) when made by a Court subordinate to a District Court shall be made through the District Court and when made by any subordinate Revenue Court, shall be made through the Court immediately superior.

71. Revision of certain decision of Court regarding the sufficiency of stamps.– (1) When any Court in the exercise of its civil or revenue jurisdiction or any Criminal Court in any proceeding, under the Code of Criminal Procedure, 1973 (Act No. 2 of 1974), makes any order admitting any instrument in evidence as duly stamped or as not requiring a stamp, or upon payment of duty and a penalty under section 39, the court to which appeals lie from, or references are made by, such first mentioned Court may, of its own motion, or on the application of the Collector, take such order into consideration.

1. Substituted by Act No. 7 of 2004 (w .e. f. 27.5.2004)
2. . Substituted by Act No. 7 of 2004 (w. e. f. 27.5.2004)
3. . Substituted by Act No. 7 of 2004 (w. e. f. 27.5.2004)
4. . Substituted by Act No. 7 of 2004 (w. e. f. 27.5.2004)
5. . Substituted by Act No. 7 of 2004 (w. e. f. 27.5.2004)
6. . Substituted by Act No. 7 of 2004 (w. e. f. 27.5.2004)

(2) If such Court, after such consideration is of opinion that such instrument should not have been admitted in evidence without the payment of duty and penalty under section 39 or without the payment of a higher duty and penalty than those paid, it may record a declaration to that effect, and determine the amount of duty with which such

instrument is chargeable, and may require any person in whose possession or power such instrument then is, to produce the same, and may impound the same when produced.

(3) When any declaration has been recorded under sub-section (2), the Court recording the same shall send a copy thereof to the Collector, and, where the instrument to which it relates has been impounded or is otherwise in the possession of such court, shall also send him such instrument.

(4) The Collector may thereupon, notwithstanding anything contained in the order admitting such instrument in evidence, or in any certificate granted under section 46, or in section 47, prosecute any person for any offence against the Stamp Law which the Collector considers him to have committed in respect of such instrument:

Provided that,-

(a) no such prosecution shall be instituted where the amount which, according to the determination of such Court, was payable in respect of the instrument under section 39, is paid to the Collector, unless he thinks that the offence was committed with an intention of evading payment of the proper duty;

(b) except for the purposes of such prosecution, no declaration made under this section shall affect the validity of any order admitting any instrument in evidence, or of any certificate granted under section 46.

1[**72. Interest on duty, surcharge or penalty**.– (1) Where any amount of duty or surcharge is recoverable from a person as a result of any order passed in any proceeding under this Act (including determination, appeal, revision, rectification or otherwise), he shall be liable to pay interest at the rate of twelve percent compounded per annum on the amount of duty or surcharge from the date of execution of such instrument until the date of payment of such amount.

1.Substituted by the Rajasthan Finance Act 2014 (Act, No. 14) w. e. f. 14.7.2014

(2) Where any amount of penalty is recoverable from a person as a result of any order passed under this Act, he shall be liable to pay interest at the rate of twelve percent compounded per annum on the amount of such penalty from the date of such order until the date of payment of such amount.]

CHAPTER VII

1[Penalty, Criminal Offences and Procedure]

73. Penalty for executing, etc., instrument not duly stamped.–(1) Any person,–

(a) drawing, making, issuing, endorsing or transferring, or signing otherwise than as a witness, or presenting for acceptance or payment, or accepting, paying or receiving payment of, or in any manner negotiating, any bill of exchange payable otherwise than on demand or promissory note without the same being duly stamped; or

(b) executing or signing otherwise than as a witness any other instrument chargeable with duty without the same being duly stamped; or

(c) voting or attempting to vote under any proxy not duly stamped;

[2][shall for every such violation be liable for penalty which may extend to five thousand rupees];

Provided that, when any penalty has been paid in respect of any instrument under section 39, section 44 or section 71, the amount of such penalty shall be allowed in reduction of the fine, if any, subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.

(2) If a share-warrant is issued without being duly stamped, the company issuing the same, and also every person who, at the time when it is issued, is the managing director or secretary or other

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1. Substituted by The Rajasthan Jan Vishwas (Amendment of Provisions) Ordinance No. 2 of 2025 date 11.12.2025, effected

2. Substituted by The Rajasthan Jan Vishwas (Amendment of Provisions) Ordinance No. 2 of 2025 date 11.12.2025, effected

principal officer of the company [1][shall be liable for penalty which may extend to five thousand rupees.]

74. Penalty for failure to cancel adhesive stamp.– Any person required by section 12 to cancel an adhesive stamp and failing to cancel such stamp in the manner prescribed by that section,[2][shall be liable for penalty which may extend to one thousand rupees.]

75. Penalty for omission to comply with provision of section 30.– Any person who, with intent to defraud the Government,–

(a) executes any instrument in which all the facts and circumstances required by section 30 to be set forth in such instrument are not fully and truly set forth; or

(b) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all such facts and circumstances; or

(c) does any other act calculated to deprive the Government of any duty or penalty under this Act;

shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend to twenty thousand rupees.

76. Recovery of amount of deficit stamp duty.– (1) Where any person liable to pay duty under this Act is convicted of an offence under section 75, in respect of any instrument (not being an instrument relatable to entry 91 of list I- Union List of the Seventh Schedule of the Constitution), the magistrate shall in addition to the punishment which may be imposed for such offence, recover summarily and pay to the Collector, the amount of duty, if any, due under this Act from such person in respect of that instrument and the Collector shall thereupon certify by endorsement on instrument that proper duty has been levied in respect thereof :

Provided that if the person referred to in this sub-section has already paid any amount towards the duty payable under this Act in

1. Substituted by The Rajasthan Jan Vishwas (Amendment of Provisions) Ordinance No. 2 of 2025 date 11.12.2025, effected

form 07.01.2026 by Notification No. F.15(1)Law/Cod./2025, dated 06-01-2026
2. Substituted by The Rajasthan Jan Vishwas (Amendment of Provisions) Ordinance No. 2 of 2025 date 11.12.2025, effected form 07.01.2026 by Notification No. F.15(1)Law/Cod./2025, dated 06-01-2026

respect of the instrument in relation to which person was convicted, the magistrate shall recover only the difference in the amount of duty.

(2) The amount recoverable under sub-section (1) shall be recovered by the Magistrate, as if it were a fine imposed under the Code of Criminal Procedure, 1973 (Act No. 2 of 1974).

77. Penalty for refusal to give receipt and for devices to evade duty on receipts.– Any person who,-

(a)being required under section 33 to give a receipt, refuses or neglects to give the same; or

(b)with intent to defraud the Government to any duty upon a payment of money or delivery of property exceeding five hundred rupees in amount or value, gives a receipt for an amount or value not exceeding five hundred rupees or separates or divides the money or property paid or delivered;

shall be punishable with fine which may extend to one thousand rupees.

78. Penalty for not making out policy or making one not duly stamped.– Any person who,–

(a) receives or takes credit for, any premium or consideration for any contract of insurance and does not, within one month after receiving, or taking credit for, such premium or consideration, make out and execute a duly stamped policy or such insurance; or

(b) makes, executes or delivers out any policy which is not duly stamped or pays or allows in account, or agrees to pay or allow in account, any money upon or in respect of, any such policy.

[1][shall be liable for penalty which may extend to two thousand rupees.]

1. Substituted by The Rajasthan Jan Vishwas (Amendment of Provisions) Ordinance No. 2 of 2025 date 11.12.2025, effected

79. Penalty for not drawing full number of bills or marine policies purporting to be in sets.– Any person drawing or executing a bill of exchange payable otherwise than on demand or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on paper duly stamped the whole number of bills or policies of which such bill or policy purports the set to consist,

[1][shall be liable for penalty which may extend to one thousand rupees.]

80. Penalty for post-dating bills and for other devices to defraud the revenue.–Any person who,–

(a)With intent to defraud the Government of duty, draws, makes or issues any bill of exchange or promissory note bearing a date subsequent to that on which such bill or note is actually drawn or made; or

(b)Knowing that such bill or note has been so post-dated, endorses, transfers, presents for acceptance or payment, or accepts, pays or receives payment, of such bill or note, or in any manner negotiates the same; or

(c) With the like intent, practices or is concerned in any act, contrivance or device not specially provided for by this Act or any other law for the time being in force;

shall be punishable with fine which may extend to five thousand rupees.

[2]**[81. Penalty for breach of provisions of section 85.-** Any person who commits a breach of the provisions of section 85 shall be liable for penalty as under,-

(i) for first breach with penalty which may extend to five hundred rupees;

1. Substituted by The Rajasthan Jan Vishwas (Amendment of Provisions) Ordinance No. 2 of 2025 date 11.12.2025, effected

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2. Substituted by The Rajasthan Jan Vishwas (Amendment of Provisions) Ordinance No. 2 of 2025 date 11.12.2025, effected form 07.01.2026 by Notification No. F.15(1)Law/Cod./2025, dated 0 06-01-2026

(ii)for a second breach with penalty which may extend to one thousand rupees, but which shall not be less than two hundred rupees; and

(iii)for a third and subsequent breach with penalty which may extend to two thousand rupees.]

82. Penalty for breach of rule relating to sale of stamps and for unauthorized sale.– (a) Any person appointed to sell stamps disobeys any rule made under section 86, and

(b) any person not so appointed who sells or offers for sale any stamp (other than a ten paise or five paise adhesive stamp);

1[shall be liable for penalty which may extend to five thousand rupees.]

2**[83. Imposition of Penalty, Institution and conduct of procecutions.**–] (1) No prosecution in respect of any offence punishable under this Act or any Act hereby repealed shall be instituted without the sanction of the Collector or such other officer as the State Government generally, or the Collector specially authorises in that behalf.

(2) The State Government or any officer generally or specially authorised by it in this behalf, may stay any such prosecution or compound any such offence.

(3) The amount of any such composition shall be recoverable in the manner provided by section 56.

3[(4) No penalty under Chapter VII shall be imposed by an officer not below the rank of Collector.]

84. Place of trial.– Every such offence committed in respect of any instrument may be tried in any district in which such instrument is found as well as in any district in which offence might

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form 07.01.2026 by Notification No. F.15(1)Law/Cod./2025, dated 06-01-2026 2. Substituted by The Rajasthan Jan Vishwas (Amendment of Provisions) Ordinance No. 2 of 2025 date 11.12.2025, effected form 07.01.2026 by Notification No. F.15(1)Law/Cod./2025, dated 06-01-2026 3. Added by The Rajasthan Jan Vishwas (Amendment of Provisions) Ordinance No. 2 of 2025 date 11.12.2025, effected form 07.01.2026 by Notification No. F.15(1)Law/Cod./2025, dated 06-01-2026

be tried under the Code of Criminal Procedure for the time being in force.

CHAPTER VIII

Supplemental Provisions

85. Books, etc. to be open to inspection.–(1) Every public officer [1][or the association or stock exchange referred to in section 2, [2][clause (ia) and (xxxvii)], having in his custody any registers, books, [3][records including electronic records, papers, documents or proceedings, the inspection] whereof may tend to secure any duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall at all reasonable times, permit any officer whose duty it is to see that proper duty has been paid or any other officer [4][xxx] authorized in writing by the Collector to inspect for such purpose the registers, books [5][records including electronic records, papers, documents and proceedings and to take] such notes and extracts as he may deem necessary, without fee or charge.

(2) Every such public officer shall also provide such registers books, [6][records including electronic records, papers, documents and proceedings] in original or authenticated copy to the Collector or any person authorized by the Collector on demand.

86. Powers to make rules relating to sale of stamps.– The State Government, may make rules for regulating, —

(a) the supply and sale of stamps and stamped papers,

(b) the persons by whom alone such sale is to be Conducted, and

(c) the duties and remuneration of such persons :

Provided that such rules shall not restrict the sale of ten paise or five paise adhesive stamps.

87. Power to make rules generally to carry out the purposes under the Act.– (1) The State Government may make rules by a

1. Inserted by the Raj. Finance Act 2006 Act No. 4 of 2006 (w. e. f.8.3.2006
2. Substituted by the Raj. Finance Act, 2013 (Act No. 12 of 2013) w. e. f. 10.4.2013) 3. Substituted by the Raj. Finance Act, 2013 (Act No. 12 of 2013) w. e. f. 10.4.2013) . 4. Deleted by the Rajasthan Finance Act No. 2026 (Act No. 3 of 2026) (w.e. f. 27.3.2026) 5. Substituted by the Raj. Finance Act, 2013 (Act No. 12 of 2013) w. e. f .10.4.2013) 6. Substituted by the Raj. Finance Act, 2013 (Act No. 12 of 2013) w. e. f .10.4.2013)

notification in the Official Gazette, to carry out generally the purposes of this Act, and may by such rules, prescribe [1][the fines or penalties which

shall in no case exceed five thousand rupees except as otherwise provided in the Act,] to be incurred on breach thereof.

(2) All rules made under this Act shall, be laid, as soon as may be, after they are so made, before the State Legislature, while it is in session, for a period of not less than fourteen days which may be comprised in one session or in two successive sessions and if, before the expiry of the session in which they are so laid or of the session immediately following, the State Legislature makes any modification in any of such rules, or resolves that any such rule should not be made, such rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done thereunder.

88. **Saving as to court-fees.**– Except for the provisions as to copies contained in section 8, nothing contained in this Act shall be deemed to affect the duties chargeable under any enactment for the time being in force relating to court fees.

89. Saving as to certain Stamps.– All stamps in denominations of annas four or multiples thereof shall be deemed to be stamps of the value of twenty-five paise, or, as the case may be, multiples thereof and shall, accordingly be valid for all the purposes of this Act.

90. Application of the Indian Stamp Act, 1899.– The Indian Stamp Act, 1899 (Act No. 2 of 1899), in so far as it relates to the subject matter relatable to entry 44 of List III of the Seventh Schedule to the Constitution in respect of document specified in entry 91 of List I of the said Schedule, shall notwithstanding anything contained in this Act or any law for the time being in force extend to the whole of the State of Rajasthan.

91. **Repeal and Savings**.-(1) The Indian Stamp Act, 1899, as adapted in Rajasthan under the Rajasthan Stamp Law (Adaptation) Act, (1952 Act No.7 of 1952), except in so far as it relates to documents specified in entry 91 of List I in the Seventh Schedule to

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1. Substituted by The Rajasthan Jan Vishwas (Amendment of Provisions) Ordinance No. 2 of 2025 date 11.12.2025, effected

the Constitution of India, is hereby repealed and the provisions of the Rajasthan General Clauses Act, 1955 (Rajasthan Act 8 of 1955), shall apply to such repeal:

Provided that the repeal hereby shall not affect,–

(i) Any right, title, obligation or liability already acquired, accrued or incurred or anything done or suffered;

(ii) Any legal proceeding or remedy in respect of any such right, title, obligation or liability;

under the provisions of the enactment hereby repealed and any such proceeding may be instituted, continued and disposed of and any such remedy may be enforced as if this Act had not been passed.

(2) Any appointment, notification, notice, order, rule or form made or issued under the enactment hereby repealed shall be deemed to have been made or issued under the provisions of this Act, in so far as such appointment, notification, notice, order, rule or form is not inconsistent with the provisions of this Act and shall continue in force, unless and until it is superseded by an appointment, notification, notice, order, rule or form made or issued under this Act.

Update up to 18.5.2026

THE SCHEDULE
(See Section 3)

Description of Instrument 1	Proper Stamp Duty 2
1.**Acknowledgement** of [1][a debt exceeding ten thousand rupees] in amount or value, written or signed by or on behalf of a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separated piece of paper when such book or paper is left in the creditors possession: Provided that such acknowledge-ment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.	[2][Five hundred rupees.]

2.Administration bond including a bond given under sections 291, 375 and 376 of the Indian Succession Act, 1925 (Act No. 39 of 1925), or under section 6 of the Government Savings Bank	3**[**Five hundred rupees**]**
3. Adoption Deed, that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer any authority	4**[**One Thousand rupees.]
4.Affidavit including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing	5[Fifty rupees]

1. Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024)w.e.f. 10.07.2024
2. Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024)w.e.f. 10.07.2024
3. Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024)w.e.f. 10.07.2024
4. Subs. by the Raj Finance Act 2016 (Act no. 5 of 2016) w.e.f. 8.03.2016

Exemptions: Affidavit or declaration in writing when made ,- (a) as a condition of enrolment in the Indian Army or the Indian Air Force;	
(b) for the immediate purpose of being filled or used in any court or before the officer or any court; or (c) for the sole purpose of enabling any person to receive any pension or	
1**[5.Agreement or memorandum of an agreement—**	
(a)if relating to the sale of a bill of exchange;	2[Zero]
(b) if relating to the sale of a Government security or share in an incorporated company or other body corporate;	3[Two hundred rupees]

(c) if relating to purchase or sale of an immovable property, when possession is neither given nor agreed to be given;	Three percent of the total consideration of the property as set forth in the agreement or memorandum of an agreement : Provided that the stamp duty paid on such agreement shall at the time of execution of a conveyance in pursuance of such agreement subsequently be adjusted towards the total amount of duty chargeable on the conveyance if such conveyance deed is executed within [4][Five

1. Substituted by the Raj Finance Act 2012 (Act no. 18 of 2012) w.e.f. 26.3.2012
2. Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024) w.e.f. 10.07.2024
3. Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024) w.e.f. 10.07.2024
4. Substituted by the Raj Finance Act 2021 (Act no. 3 of 2021) w.e.f. 24.02.2021

(d) if relating to secure the repayment of a loan or debt made by a bank or Finance Company;	[1][0.25%] of the amount of loan or debt.

(e) if relating to giving authority or power to a promoter or a developer, by whatever name called, for construction on, or development of, or sale or transfer (in any manner whatsoever) of, any immovable property;	The same duty as on Conveyance (No 21) on the market value of the property: Provided that the provisions of section 51 shall, *mutatis mutandis,* apply to such agreement or memorandum of an agreement as they apply to an instrument under that section : Provided further that if the proper stamp duty is paid under 2[clause (f) of Article 44] on a power of attorney executed between the same parties in respect of the same property then, the stamp duty under this Article shall be one
3[(f) if relating to any advertisement made for promotion of any product or program or event with an intention to make profits o r business out of it;	0.25% of the amount agreed in the contract, subject to a minimum of rupees five hundred and maximum of rupees
4(ff) If relating to conferring exclusive rights of telecasting, broadcasting or exhibition of an event or film	
(i)if the amount agreed does not exceed rupees ten lacs;	5[0.25% of the amount agreed in the contract subject to minimum of rupees 100.]

1. Substituted by the Raj Finance Act 2019 (Act no. 20 of 2019) w.e.f. 10.07.2019
2. Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024) w.e.f. 10.07.2024
3. Substituted by the Raj. Finance Act 2017 (Act No.8 of 2017) w.e.f. 8.3.2017
4. Substituted by the Raj Finance Act 2014 (Act no. 14 of 2014) w.e.f 14.7.2014

(ii) in any other case]	1[0.5% of the amount agreed in the contract.]
(g) if not otherwise provided for;	2[Five hundred rupees]

Exemption : Agreement or memorandum of agreement- (a)for or relating to the sale of goods or merchandise exclusively, not being a Note or Memorandum chargeable under No. 40; (b) made in the form of tenders to the	
[3]**[5-A.[***] deleted**	
[4]**[6. Agreement or any other document (memorandum etc.) relating to the deposit of title deeds, pawn or pledge**	
(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever, other than a marketable	
(2) the pawn or pledge of movable property, where such deposit, pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt:-	
(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement or proof of deposit of title deeds.	[5][0.25%] of the amount of loan of debt]

1. Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024) w.e.f. 10.07.2024
2. Substituted by the Raj. Finance Act 2016 (Act No.5 of 2016) w.e.f. 8.3.2016
3. Deleted by the the Raj. Finance Act. 2020 (Act No.9 of 2020) w.e.f. 20.2.2020
4. Substituted by the Raj. Finance 2004) (Act No.7 of 2004) w.e.f. 27.5.2004
5. Substituted by the Raj Finance Act 2019 (Act no. 20 of 2019) w.e.f. 10.07.2019

(b) if such loan or debt is repayable not more than three months from the date of such instrument:	Half the duty payable under clause (a) for the amount secured.]

Exemptions: Instruments of pawn or pledge of agricultural produce, if unattested.	
7.Appointment in execution of a power whether of trustees or of property movable or immovable where made by any writing not being a Will.	1[Two hundred rupees.]
8. 2[Appraisement or valuation made otherwise than under an order of the court in the course of a suit.-	Three hundred rupees]
9. Apprenticeship-deed:—including every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment.	3[Zero]
10.Articles of Association of a Company- **Exemption:** Articles of any association not formed for profit and registered under section 25 of the Companies Act.1956 (Act No.1 of 1956)	Half (0.5) percent of the authorised share capital.

1. Substituted by the Raj. Finance 2007 (Act No. 4 of 2007) w.e.f. 09.3.2007
2. Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024)w.e.f. 10.07.2024
3. Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024)w.e.f. 10.07.2024

11.Amendment in Articles of Association of a Company,-	
(i) if relating to increase in authorised share capital;	Half (0.5) percent of the increase in authorised share capital.
(ii) in any other case.	1[Five hundred rupees.]

Exemption:- Articles of any association not formed for profit and registered under section 25 of the Companies Act, 1956. (Act No. 1 of 1956)	
12.Articles of clerkship or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court. **Assignment**- See Conveyance (No. 21) and transfer of lease (No. 55), as the case may be. **Attorney**—See entry as an Attorney (No. 28) and Power of Attorney (No. 44) **Authority to adopt**—See Adoption	Five hundred rupees.
13. 2[Award, that is to say, any decision in writing by an arbitrator or umpire not being an award directing a partition, on a reference made otherwise than by an	
(a) If the property, which is the subject matter of award, is immovable property;	The same duty as on a conveyance [No.21(i)] on the market value of such property or consi-deration, whichever is

1. Substituted by the Raj. Finance Act No. 2007 (Act No. 4 of 2007) w.e.f. 9.3.2007
2, Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024) w.e.f. 10.07.2024

(b) If, the property, which is the subject matter of award, is movable property.	0.5% on the market value of such property or consideration whichever
1[**13-A. Bank Guarantee,** that is to say, guarantee deed executed by a bank as a surety to secure the due performance of a contract or the	0.25 percent of the amount secured subject to maximum of rupees 25000/-.]

14.Bond as defined in clause (vi) of section 2 not being a debenture and not otherwise provided for by this Act, or by the Rajasthan Court Fees and Suits Valuation Act, 1961 (Act No. 23 of 1961) or by any other law for the time being in force relating to	Five percent of the amount or value secured.
15. Bottomry Bond, that is to say, any instrument whereby the master of a seagoing ship borrows money, on the security of the ship to enable him to preserve the ship or prosecute her	2[Zero].
16. 3[Cancellation of Instrument-	
(a) Cancellation of any instrument previously executed on which stamp duty has been paid as per any article of the Schedule and not otherwise specifically provided for by the	
(i)if executed within one month	One thousand rupees.
(ii)if executed after one month	Same duty as on the original instrument if such cancellation has the effect of re-conveyance of property already conveyed by the original

1. Inserted by the Raj. Finance Act 2015 (Act No. 6 of 2015) w.e.f. 09.03.2015
2. Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024)w.e.f. 10.07.2024 3.
Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024)w.e.f. 10.07.2024

	Provided that, if the original instrument is a conveyance on sale, then the stamp duty payable on such cancellation instrument is, as per Article 21(i), on the market value of the property as on the date of

(b) Cancellation of any instrument executed by or on behalf of a Local Authority or other Authority constituted by or under any law for the time being in force or a body corporate wholly owned or controlled by the Central Government or the State	One hundred rupees.
(c) in any other case.	Five hundred rupees.]
[1][**17. Certificate of sale,** (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer or any other officer empowered by law to sale	The same duty as on a conveyance (No. 21) for consideration equal to the amount of the purchase-money;] [2][***]deleted
18.[3][***] deleted	
19. Charter party, that is to say any instrument (except an agreement for the hire of a tug steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause	[4][Zero]

1. Substituted by the Raj Finance Act 2016 (Act no. 5 of 2016) w.e.f. 08.03.2016
2. Deleted by the Raj. Finance Act 2022 (Act No. 4 of 2022) w.e.f. 30.3.2022 for the words — or market value of the property, whichever is higher
3. Deleted by the Raj. Finance Act. 2020 (Act No. 9 of 2020) w.e.f. 20.2.2020

20. Composition-deed, that is to say, any instrument executed by a debtor.-	
(i)Whereby he conveys his property for the benefit of his creditors;	The same duties on a conveyance (No 21) on the market value of the property
(ii)in any other case.	One hundred rupees.
[1][**20-A Concession agreement as defined by section 2(x-a).**	0.2 percent of the total project cost.]
21.Conveyance as defined by section 2 (xi).—	
[2][(i) if relating to immovable property;	Eleven percent of the market value of the property.]

(ii) if relating to movable property:	Half (0.5) percent of the market value of the property.
3[(ii-a) if relating to intangible property;	Six percent of the consideration amount.
(ii-b) if relating to joint transfer involving immovable, movable and intangible properties in any combination	Six percent of the market value of the immovable, movable and intangible property, as the case may be, or consideration amount,
(iii)4[if relating to the instrument of Corporate Restructuring;ss	5[****] Deleted 6[(i) an amount equal to four percent of the aggregate amount comprising of the market value of share issued or allotted 7[***]in exchange of or otherwise, or on the face value of suchshares, whichever is higher and the amount of consideration, if any, paid for such

1. Substituted by the Raj. Finance Act. 2018 (Act No. 7 of 2018) (w.e.f. 12.2.2018)
2. Substituted by the Raj. Finance Act 2004 (Act No. 7 of 2004) w.e.f. 27.5.2004
3. Inserted by The Raj. Finance Act 2026 (Act No. 3 of 2026) (W.e.f. 11.02.2026
4. Substituted by The Raj. Finance Act 2026 (Act No. 3 of 2026) W.e.f. 11.02.2026
5. Deleted by the Raj. Finance Act 2019 (Act No. 20 of 2019) (w.e.f. 10.7.2019)
6. Substituted by the Raj. Fin. Act 2016(Act no. 5 of 2016) w.e.f. 08.03.2016
7. Deleted by the Raj Finance Act 2024 (Act no. 5 of 2024)w.e.f. 10.07.2024

	(ii) an amount equal to four percent of the market value of the immovable prop- erty situated in the State of Rajasthan of the transferor company, Whichever is higher
1[(iv) if relating to Transferable Development Rights (TDR)	

(a)When TDR certificate is issued in favour of land owner in lieu of the land surrendered by him;	Five hundred rupees.
(b)When TDR certificate is transferred to another person.	Two percent on the market value of the Transferable Development Rights equal to the market value of the corresponding portion of the property leading to such Transferable Development Rights, which is the subject matter of conveyance; or two percent on consideration for such
2[(v) Assignment of debt in respect of performing assets.	0.25 percent of the amount of debt.
(vi) Assignment of debt in respect of non-performing assets.	6 percent of the amount of debt.]
Exemption :- Assignment of copy right by entry made under the Indian Copyright Act, 1957 (Act No. 14 of 1957)	

1. Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024) w.e.f. 10.07.2024
2. Added by the Raj Finance Act 2024 (Act no. 5 of 2024) w.e.f. 10.07.2024

Explanation:- For the purpose of this article an agreement to sell an immovable property or an irrevocable power of attorney or any other instrument executed in the course of conveyance or lease e.g. allotment letters, patta, licence etc. shall, in case of transfer of the possession of such property before, at the time of or after the execution of any such instrument, be deemed to be a conveyance and the stamp duty thereon shall be chargeable accordingly : **Provided** that the provisions of section 51 shall be applicable *mutatis mutandis* to such agreement or power of attorney or instruments as are applicable to a conveyance : **Provided further that** the stamp duty already paid on such agreement or power of attorney or instrument shall at the time of the execution of a conveyance or lease in pursuance of such instruments subsequently, be adjusted towards the total amount of duty chargeable on the conveyance or lease. **Explanation (ii)** [...] deleted.[1]	
22. [2]**[Copy or extract** certified to be a true copy or extract, by or by order of any public officer and not chargeable under the law for the time being in force relating to court	One hundred rupees.]

1. Deleted by the Rajasthan Finance Act, 2014 (Act No. 14 of 2014) (w.e.f. 14.7.2014)
2. Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024)w.e.f. 10.07.2024

23.[1][**Counterpart or duplicate** of any instrument chargeable with duty and in respect of which the proper duty has been paid	One hundred rupees.]
24. [[2]**Supplementary instrument** to correct clerical errors or to make amendments, not amounting to transfer of interest in any property, in any instrument chargeable with duty and in respect of which proper duty has been paid.	Five hundred rupees.]
25. Customs Bond	One percent of such amount as stated in the Bond, subject to a minimum of one hundred rupees.
26. Delivery order in respect of goods, [3][excluding delivery order in respect of settlement of transactions in securities in stock exchange] that is to say, any instrument entitling any person therein named or his assigns or the holder thereof, to the delivery of any goods lying in any warehouse in which goods are stored or deposited on rent or hire, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees	[4]One hundred rupees.

1. Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024) w.e.f. 10.07.2024
2. Substituted by the Raj. Finance Act 2016 (Act No. 5 of 2016) (w.e.f. 8.03.2016)
3. Inserted by the Raj. Fin. Act 2020 (Act No. 9 of 2020) w.e.f. 20.2.2020
4. Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024)w.e.f. 10.07.2024

27. Divorce-Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	[1][Zero]
28. Entry as an advocate, on the roll of any High Court, under the Advocates Act, 1961 (Act No. 25 of 1961). **Exemption :** Entry of an advocate on the roll of any High Court when he has previously been enrolled in a High Court.	Five hundred rupees
29. Exchange of property – Instrument of	The same duty as on conveyance (No 21) for a market value equal to the market value of the property of greater value which is the subject
30. Further charge—instrument of, that is to say, any instrument imposing a further charge on mortgaged property,—	
(a) When the original mortgage is one of the description referred to in clause (a) of Article No. 37 (that is, with possession);	The same duty as on conveyance (No.21 for consideration equal to the amount of the further charge secured by such
(b) When such mortgage is one of the description referred to in clause (b) of Article No. 37 (that is, without possession);	
(i) if at the time of execution of instrument of further charge, possession of the property is given, or agreed to be given under	The same duty as on conveyance (No.21) for the consideration equal to the total amount of the charge

1. Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024) w.e.f. 10.07.2024

	including the original mortgage and any further charge already made less the duty already paid on such original mortgage and
(ii) if possession is not so given	The same duty as on a Bond (No. 14) for the amount of the further charge secured by such
31. Gift—Instrument of, not being a settlement (No. 51)	The same duty as on a conveyance (No. 21) for a market value equal to the market value of the property which is the subject matter of gift : Provided that when an instrument of gift contains any provision for revocation of the gift the market value of the property which is the subject matter of the gift shall, for the purpose of duty, be determined as if no such provisions were
32. Indemnity Bond	The same duty as on a security bond (No. 50) for the same amount
[1]**33. Lease-** Including an under lease or sub-lease and any agreement to let or sub-let or any renewal thereof,-	In case of instruments mentioned in clauses (i) to (vi) on the market value of the property at the telescopic rate obtained by applying the following factors on the period of

1. Substituted by the Raj. Finance Act 2023 (Act No. 3 of 2023) (w.e.f. 10.02.2023)

Where such lease purports to be-	
(i)for a period not exceeding one year	0.02;
(ii)for a period exceeding one year but not exceeding five years	0.12;
(iii)for a period exceeding five years but not exceeding ten years.	0.9;
(iv)for a period exceeding ten years but not exceeding fifteen years.	2;
(v)for a period exceeding fifteen years but not exceeding twenty years.	5;
(vi)for a period exceeding twenty years but not exceeding thirty years	8;
(vii)for a period exceeding thirty years or in perpetuity, or which does not purport for any definite period. Provided that in any case when an agreement to lease is stamped with the stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed hundred rupees. **Exemption.-** Lease executed in the case of cultivator and for purposes of cultivation (including a lease of trees for the production of food or drink). **Explanation.**-For the purpose of determining the period of a lease any period less than	[1][Six percent on the market value of the property.]
Illustrations.- 1. Obtaining the rate of stamp duty applicable on the lease of 5 years:-	

1. Substituted by the Raj. Finance Act 2025 (Act No. 5 of 2025) (w.e.f. 19.2.2025)

[(1x0.02)+(4x0.12) 0.5 ---------- = ----- = 0.1 5 5 2. Obtaining the rate of stamp duty applicable on the lease of 15 years and 5 months **:-** [(1x0.02)+(4x0.12)+(5x0.9)+(5x2)+(1x5)] 20 ---------- = ---- = 1.25 16 16 **3.** Obtaining the rate of stamp duty applicable on the lease of 25 years :- [(1x0.02)+(4x0.12)+(5x0.9)+(5x2)+(5x5)+(5x8)] 80 ---------- = --- = 3.2	
[1]**[33-A. Leave and Licence Agreement** relating to immovable property other than the residential property	[2]**[**The same duty as on Lease (No. 33)]
[3]**[34. Letter of allotment** in respect of any loan to be raised by any company or proposed company	Five hundred rupees]
35.Letter of Licence, that is to say, an agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.	[4][Two hundred rupees]
[5]**[35-A. Licence** relating to arms or ammunitions, that is to say, document evidencing the licence or renewal of licence relating to arms or ammunitions under the provisions of the Arms Act, 1959 (Central Act No. 54 of 1959),- (a) Licence relating to following	
(i)Revolvers or pistols	[6][Five thousand rupees]
(ii)Rifles	One thousand five hundred rupees
(iii)DBBL Weapons	One thousand rupees
(iv)SBBL Weapons	One thousand rupees
(v)ML Weapons	Five hundred rupees

1.Inserted by the Rajasthan Finance Act No. 14 of 2014 (w.e.f. 14.7.2014)
2. Substituted by the Raj. Finance Act 2016 (Act No. 5 of 2016) (w.e.f. 8.03.2016) 3. Substituted by the Raj. Finance Act 2020 (Act No. 9 of 2020) (w.e.f. 20.02.2020)
4. Substituted by the Raj. Finance Act 2016 (Act No. 5 of 2016) (w.e.f. 8.03.2016)
5. Inserted by theRaj. Finance Act 2015 (w.e.f.09.03.2015)
6. Substituted by the Raj. Finance Act 2017 (w.e.f. 8.03.2017)

(b)[1][Licence relating to arms or ammunitions on following Forms as set out in Schedule III to the Arms Rules, 2016:	
(i) Form VIII	Ten thousand rupees
(ii) Form VIII-A	Five thousand rupees
(iii) Form IX	Ten thousand rupees
(iv) Form IX-A	Five thousand rupees
(v) Form XIV	Fifteen thousand rupees]
(c) Renewal of licence relating to following arms:-	
(i) Revolvers or pistols	[2][Two thousand rupees]
(ii) Rifles	Seven hundred fifty rupees.
(iii) DBBL Weapons	Five hundred rupees.
(iv) SBBL Weapons	Five hundred rupees.
(v) ML Weapons	One hundred rupees.
[3][(d) Renewal of licence relating to arms or ammunitions on following Forms as set out in Schedule III to the Arms Rules, 2016:	
(i) Form VIII	Three thousand rupees
(ii) Form VIII-A	Two thousand rupees
(iii) Form IX	Three thousand rupees
(iv) Form IX-A	Two thousand rupees
(v) Form XIV	Five thousand rupees]
[4]["**35-B. Limited Liability Partnership (LLP)-** (1) Instrument of conversion of a firm, a private limited company or an unlisted public limited company into limited liability partnership or	
(a)where on conversion immovable property vests in the resultant entity;	Two percent on the market value of immovable property
(b) in any other case.	Five thousand rupees.

1. Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024)w.e.f. 10.07.2024
2. Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024)w.e.f. 08.03.2017
3. Substituted by the Raj Finance Act 2017 (Act no. 11 of 2017) w.e.f. 10.07.2024
4. Substituted by the Raj Finance Act 2022 (Act no. 4 of 2022) w.e.f. 23.03.2022

(2) Reconstruction or amalgamation of limited liability partnership.	Four percent on the consideration or market value of the immovable property of the transferor limited liability partnership located within the State of Rajasthan, whichever
(3) Instrument of constitution of limited liability partnership.-	
(a)Where there is no share contribution in limited liability partnership or where such share contribution brought in by way of cash does not exceed Rs.	Two thousand rupees.
(b)Where such share contribution brought in by way of cash is in excess of Rs. 50,000/-, for every Rs. 50,000/- or part thereof;	Two thousand rupees, subject to maximum duty of rupees ten thousand.
(c)Where such share contribution is brought in by way of only immovable property;	The same duty as on Conveyance (No. 21) on the market value of such property excluding the part of the property equal to the share of the partner in limited liability partnership who
(d) Where such share contribution is brought in by way of both immovable property and cash.	As per sub-clauses (a) and (b) on the part of share contribution in the form of cash and as per sub-clause (c) on the part of share contribution in the form of immovable
(4.) Dissolution of limited liability partnership.-	

(a)Where the immovable property is brought in by any partner as his share contribution at the time of constitution of the limited liability partnership and such property is taken by any other partner as his share on dissolution;	The same duty as on Conveyance (N0.21) on the market value of such property.
(b)Where immovable property is acquired by the limited liability partnership after its constitution and such property is distributed among the partners on dissolution.	The same duty as on Conveyance (No.21) on the market value of such property excluding the part of the property equal to the share of the partner in limited liability partnership who takes that property on dissolution
(5) Retirement of partner,-	
(a)Where the limited liability partnership owns immovable property and the retiring partner takes no immovable property at the time of his retirement;	The same duty as on Conveyance (21) on the market value of the part of the immovable property of the limited liability partnership equal to the share of the retiring partner or partners in the limited liability
(b)Where the limited liability partnership owns immovable property and the retiring partner takes the immovable property at the time of his retirement which was not brought in by him as his share of contribution at the time of constitution of the limited	The same duty as on Conveyance (N0.21) on the market value of such property.
(c)Where the limited liability partnership owns immovable	The same duty as on Conveyance (No.21) on

property and the retiring partner takes the immovable property at the time of his retirement which was acquired by limited liability partnership after its constitution;	the market value of such property excluding the part of the property equal to the share of the retiring partner in limited liability
(d)Where the limited liability partnership owns immovable property and the retiring partner takes the immovable property at the time of his retirement which was brought in by him as his share of contribution at the time of constitution of the limited	Five hundred rupees.
(e)Where the limited liability partnership does not own any immovable property at the time	Five hundred rupees.
(6)In any other case.	Five hundred rupees.]
36. Memorandum of association of a Company .-	
(a)if accompanied by articles of Association under section 26 of the Companies Act, 1956 (Act No. 1 of 1956)	Five hundred rupees
(b) if not accompanied. **Exemption:** Memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956 (Act No. 1 of 1956).	The same duty as on Articles of Association (No. 10) pertaining to the share capital of the company or rupees five hundred, whichever is higher.

37. Mortgage deed, not being an agreement relating to deposit of title-deeds, pawn or pledge (No. 6) mortgage of a crop (No. 38),	
(a) When possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be	The same duties as on conveyance (No.21) for a consideration equal to the amount secured by such
(b)When possession is not given or agreed to be given as aforesaid. **Explanation:** A mortgagor who gives to the mortgagee a power of attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.	The same duty as on a bond [1][(No 14)]for the amount secured by such deed.
(c)[2When a collateral or auxiliary or additional or substituted security or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped. **Exemptions :** (1)Instruments, executed by agriculturist taking advances from the Government or by their sureties	The same duty as on a bond (No.14) for the amount secured by such deed.]
(2) Letter of hypothecation accompanying a bill of exchange.	
38.3[***] deleted	

1. Substituted by the Rajasthan Finance Act 2004 (w.e.f. 27.05.2004)
2. Substituted by the Rajasthan Finance Act 2024 (Act no. 5 of 2024) w.e.f. 10.07.2024
3. Deleted by the Rajasthan Finance Act 2024 (Act no. 5 of 2024) w.e.f. 10.07.2024

39.Notarial Act, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a Protest (No. 45) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully	[1][Ten rupees.]
40.Note or Memorandum, sent by a broker or agent to his principal intimating the purchase or sale on account of such principal of any	Half (0.5) percent of the value of the goods, stock or marketable security subject to a minimum of
[2]**[41. Order of land use change or conversion-**Order of land use change or conversion issued under the Rajasthan Urban Areas (Change of Land Use) Rules, 2010 or the Rajasthan Land Revenue (Conversion of agricultural land for non-agricultural purposes in rural areas) Rules, 2007 or under any other relevant rules.	Five thousand rupees.]
42. Partition—Instrument of (as defined by section 2 (xx).	The same duty as on a conveyance (No. 21) for the amount or value of the separated share or shares of the property. **N.B.-**The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than that of the other shares, the one of such equal shares) shall be deemed to be that from which the other shares are separated ;

1. Substituted by the Raj. Finance Act 2004 (w.e.f. 27.05.2004)
2. Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024) w.e.f. 10.07.2024

	Provided always that— (a)When an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less then ten rupees; (b)Where land is held on revenue settl-ement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated as not more than seven times the annual revenue. (c) Where a final order for effecting a partition passed by any Revenue Authority or any Civil Court, or an award by an arbitrator directing a partition is stamped with

	and an instrument of partition in-pursuance of such order or award is subsequently executed, the duty on such instrument shall not
[1]**[43. Partnership—** (1)Instrument of partnership,—	
(a) where there is no share contribution in partnership or where such share contribution brought in by way of cash does not exceed Rs. 50,000/-;	[2][Two thousand rupees.]
(b) where such share contribution brought in by way of cash is in excess of Rs. 50,000/-, for every Rs.	[3][Two thousand rupees, subject to maximum duty of rupees ten thousand.]
[4][(c) where such share contribution is brought in by way of only immovable property;	The same duty as on Conveyance (No. 21) on the market value of such property excluding the part of the property equal to the share of the partner in partnership who brought
(d) Where such share contribution is brought in by way of both immovable property and cash.	As per sub-clauses (a) and (b) on the part of share contribution in the form of cash and as per sub-clause (c) on the part of share contribution in the form of immovable property.]

1. Substituted by the Raj. Finance Act 2018 (Act No. 18 of 2012) (w.e.f. 26.03.2012)
2. Substituted by the Raj. Finance Act 2016 (Act No. 05 of 2016) (w.e.f. 08.03.2016)
3. Substituted by the Raj. Finance Act 2016 (Act No. 05 of 2016) (w.e.f. 08.03.2016)
4. Substituted by the Raj. Finance Act 2018 (Act No. 07 of 2018) (w.e.f. 12.02.2018)

[1][(2) Dissolution of partnership,—	

(a)where the immovable property is brought in by any partner as his share contribution at the time of constitution of the partnership and such property is taken by any other partner as his share on dissolution ;	The same duty as on Conveyance (No.21) on the market value of such property.
(b)Where immovable property is acquired by the partnership after its constitution and such property is distributed among the partners on dissolution.	The same duty as on Conveyance (No.21) on the market value of such property excluding the part of the property equal to the share of the partner in partnership who takes that property on dissolution.
(3) Retirement of partner,-	
(a)where the partnership owns immovable property and the retiring partner takes no immovable property at the time of his retirement;	The same duty as on Conveyance (No.21) on the market value of the part of the immovable property of the partnership equal to the share of the retiring partner or partners in the partnership
(b)where the partnership owns immovable property and the retiring partner takes the immovable property at the time of his retirement which was not brought in by him as his share of contribution at the time of constitution of the partnership;	The same duty as on Conveyance (No. 21) on the market value of such property.

1. Substituted by the Raj Finance Act 2018 (Act No. 07 of 2018) (w.e.f. 12.02.2018)

(c)where the partnership owns immovable property and the retiring partner takes the immovable property at the time of his retirement which was acquired by partnership after its constitution;	The same duty as on Conveyance (No. 21) on the market value of such property excluding the part of the property equal to the share of the retiring partner
(d)where the partnership owns immovable property and the retiring partner takes the immovable property at the time of his retirement which was brought in by him as his share of contribution at the time of	Five hundred rupees.
(e)Where the partnership does not own any immovable property at the time of retirement of such partner.	Five hundred rupees.
(4) in any other case.	Five hundred rupees.]
44.1[Power of Attorney- (as defined by section 2 (xxx), not being a proxy;	
(a)when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents [as per section 33 of Registration Act, 1908 (Act No.	Five hundred rupees for each document.
(b)when authorising the attorney to sell or transfer any immovable property and is made irrevocable generally or irrevocable for a certain period;	The same duty as on conveyance (No.21) for the amount of the consideration or market value of the property, whichever is higher

1.Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024)w.e.f. 10.07.2024

(c) when creating any interest or right in immovable property by authorising the attorney to retain or use the consideration for the benefit of himself;	The same duty as on conveyance (No.21) for the amount of the consideration or market value of the property, whichever is higher.
(d) when given for consideration and authorising the attorney to transfer or sell any immovable property;	The same duty as on conveyance (No.21) for the amount of the consideration or market value of the property, whichever is higher.
(e) when power of attorney is given without consideration to transfer or sell immovable property to-	
(i)[1][the father, mother, brother, sister, wife, husband, son, daughter, daughter-in law, son's son, son's daughter, daughter's son or daughter's daughter of the executant;]	Two thousand rupees.
(ii)any other person.	Two percent of the market value of property, which is the subject matter of power of attorney: **Provided** that the stamp duty paid on such power of attorney shall at the time of execution of a conveyance in pursuance of such power of attorney subsequently be adjusted towards the total amount of duty chargeable on the

1. Sub. by the Rajasthan Finance Act 2025 (Act No. 5 of 2025) w.e.f. 19.2.2025

	conveyance if such conveyance deed is executed within three years from the date of power of attorney.
(f) when given to promoter or developer by whatever name called, for construction on, or development of, or sale or transfer (in any manner whatsoever) of, any immovable property;	The same duty as on conveyance (No.21) on the market value of the property: **Provided that the** provisions of section 51 shall, *mutatis mutandis,* apply to such an instrument of power of attorney as they apply to a conveyance under that section: **Provided further that** when proper stamp duty is paid under clause (e) of Article 5 on an agreement or memorandum of an agreement executed between the same parties and in respect of same property.
(g) when given in any other case. **N.B.** The term 'Registration' includes every operation incidental to registration under the Registration Act, 1908 (Act No. 16 of 1908). **Explanation-** For the purpose of this Article more persons than one when belonging to the same firm, company or any other legal entity shall be	Five hundred rupees for each person authorised.

45. Protest of Bill or Note, that is to say, any declaration in writing made by a Notary Public or other person lawfully acting as such, attesting the dishonor of a Bill of	[1][One hundred rupees]
46.Protest by the master of a ship, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the characters or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such. See also	[2][Zero.]
[3][**47. Re-conveyance of mortgaged Property.**	Five hundred rupees.]
48.Release, that is to say any instrument, not being such a release as is provided for by section 26(2), whereby a co-owner, co-sharer or co-parcener renounces his interest, share, part or claim in favour of another co-owner, co-	
[4][(a) in case of ancestral property.	1.5 percent of the amount equal to the market value of the share, interest, part
(b) in any other case.	Same duty as on conveyance (No. 21) for the amount equal to the market value of the share, interest, part or

1. Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024) w.e.f. 10.07.2024
2. Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024) w.e.f. 10.07.2024
3. Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024) w.e.f. 10.07.2024

49.Respondentia Bond, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination. Revocation of any Trust or settlement. See Settlement (No. 51); Trust (No. 56)	The same duty as on a Bond (No 14) for the amount of the loan secured.
[1]**[50. Security Bond or Mortgage-deed,-** (i) executed by way of security for the due execution of an office, or to account for money or other property, received by virtue thereof; or (ii) executed by a surety to secure the due performance of a contract or the due discharge of a liability; or (iii)executed by any person as a guarantor for the purpose of guaranteeing the repayment of loan or debt; or (iv)executed by any company or corporate body as a guarantor for the purpose of guaranteeing the	[2]Subject to a minimum of rupees one thousand, half (0.5) percent of the amount secured and/or of the market value of the property mortgaged, as the case may be.]
Exemption: Bond or other instrument when executed,- (a)by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than	

1.Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024) w.e.f. 10.07.2024
2.Substituted by the Raj Finance Act 2025 (Act no. 5 of 2025 19.2.2025)

(b)by agriculturists taking advances from the Government or by their sureties as security for the re-payment of such advances; (c)by officers of Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.]	
1[**50-A Security receipts** issued under sub-sections (1) and (2) of section 7 of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (Central Act No. 54 of 2002).	0.25 percent of the amount of Net Asset Value.]
2[**51. Settlement—** (A) Instrument of, including a deed of dower	
(i) where the settlement is made for a religious or charitable purpose;	The same duty as on Bond (No 14) for a sum equal to the amount settled or the market value of the property
(ii) in any other case,—	(i)in respect of immovable property, the same duty as on Conveyance (No 21(i)) for a sum equal to the market value of the immovable property

1.. .Substituted by the the Raj Finance Act 2024 (Act no. 5 of 2024) w.e.f. 10.07.2024
2. Substituted by the Raj Finance Act 2012 (Act no. 18 of 2012) w.e.f. 26.03.2012

	(i) in respect of other property or amount, the same duty as on Bond (no 14) for a sum equal to the amount settled or the market value of the property settled: Provided that where an agreement to settle is stamped with the stamp required, for an instrument of settlement and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed One hundred rupees : Provided further that where an instrument of settlement contains any provision for the revocation of the settlement, the amount or the value of the property settled shall, for the
Exemption : Deed of dower executed on the occasion of or in connection with, marriage between Mohammedans, executed before or after the marriage	

(B) Revocation of,— (i) in respect of settlement described in sub-clause (i) or clause (A);	1[Five hundred rupees].
(ii) in respect of settlement described in sub-clause (ii) of clause (A).	(i) in respect of immovable property, the same duty as on conveyance (No 21 (i)) for a consideration equal to the market value of the immovable property concerned, and
	(ii) in respect of other property or amount, the same duty as on Bond (No 14) for a consideration equal to the amount settled in the instrument of revocation or the market value of the property concerned,
52. Share warrants, to bearer issued under the Companies Act, 1956 (Act No. 1 of 1956).	The same duty as on a Bond (No. 14) for consideration equal to the nominal amount of the shares certified in the
Exemption : Share warrant when issued by a company in pursuance of the provisions of the Companies Act, 1956 (Act No. 1 of 1956), to have the effect only upon payment, as a composition for that duty, to the Collector,—	

1.Substituted by the Raj. Finance Act 2024 (Act no. 5 of 2024) w.e.f. 10.07.2024

(a)One and a half percent of the whole subscribed capital of the company, or (b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital-one and half Percent of the additional capital so issued.	
53. Shipping order for or relating to the conveyance of goods on board of any vessel.	[1][Zero.]
54.Surrender of lease : **Exemption:** Surrender of lease when such lease is exempted from duty.	[2][Five hundred rupees]
[3]**[54-A.Transfer of assets and liabilities, division and amalgamation of co-operative societies** as provided under section 12 of the Rajasthan Co-operative Societies Act, 2001 (Act No. 16 of	
(1) Where immovable property vests in the resultant society on such transfer, division or amalgamation;	0.5 percent on the market value of the immovable property.
(2) In any other case, not included in clause (1).	Five hundred rupees.]
55. Transfer of lease by way of assignment and not by way of under lease. **Exemption :** Transfer of any lease	The same duty as on conveyance (No.21) for a consideration equal to the amount of the market value of the property.
[4]**[56. Trust —** **(A)** Declaration of– of, or concerning, any property when made by any writing not being a	

1. Substituted by the Rajasthan Finance Act 2024 (Act No. 5 of 2024) w.e.f. 10-7-2024
2. Substituted by the Rajasthan Finance Act 2024 (Act No. 5 of 2024) w.e.f. 10.7.2024
3. Inserted by Raj. Finance Act, 2026 (Act No. 3 of 2026) Dated 11.02.2026 w.e.f. 11-02-2026…

(a) where there is disposition of property	
(i) where the Trust is made for a religious or charitable purpose;	The same duty as on a Bond (No 14) for a sum equal to the amount settled or the market value of the property
(ii)in any other case.	(i) in respect of immovable property, the same duty as on Conveyance (No 21 (i))for a sum equal to the market value of the immovable property settled; and
	(ii) in respect of other property or amount, the same duty as on Bond (No. 14) for a sum equal to the amount settled or the market value of the
(b) Where there is no disposition of property.	1[Five hundred rupees.]
(B) Revocation of–of, or concerning, any property when made by any instrument other than a Will	2[Five hundred rupees.]
57. Warrant for goods, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, ware-house or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods	3[Zero.]

1. Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024)w.e.f. 10.07.2024
2. Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024)w.e.f. 10.07.2024
3. Substituted by the Raj Finance Act 2024 (Act no. 5 of 2024)w.e.f. 10.07.2024

[1][**58. Works contract** that is to say a contract for works and labour or services involving transfer of property in goods (whether as goods or in some other form) in its execution and includes a sub-contract.	0.25 percent of the amount or value set forth in such contract] [2][***] deleted

1. Substituted by the Raj. Finance Act 2016 (Act No.5 of 2016 (w. e. f. 08.03.2016)
2. expression ―subject to maximum of rupees 15,000/- ―deleted by the Raj. Finance Act 2019 (Act No. 20 of 2019) w, e. f.
10.07.2019