

OFFICE OF THE DIVISIONAL COMMISSIONER : DELHI  
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
REGISTRATION BRANCH  
ROOM NO: 204, BLOCK 'B', 5-SHAM NATH MARG, DELHI.

No:F.1(4)/04/Regn./DivCom/Pt/187-195

Dtd. 19-5.05.

1. The Deputy Commissioner (North),
2. The Deputy Commissioner (South),
3. The Deputy Commissioner (East),
4. The Deputy Commissioner (West),
5. The Deputy Commissioner (Central),
6. The Deputy Commissioner (New Delhi),
7. The Deputy Commissioner (North East),
8. The Deputy Commissioner (North West),
9. The Deputy Commissioner (South West),


Sub: Model Certificate regarding consolidation  
of Stamp Duty.

Sir/Madam,

Enclosed please find herewith model Certificate  
regarding consolidation of Stamp Duty duly approved  
by Competent Authority.

Finance Department has desired that this Certificate  
be accompanied with all proposals seeking approval of  
Lt.Governor of Delhi relating to consolidation of  
Stamp Duty.

yours faithfully,


  
(MOHINDER SINGH)  
SDM(HQ-1)/COS (HQ)

F.1(4)/04/Regn/DivCom/196-198

Dtd. 19-5.05.

Copy forwarded to following for information:-

1. PS to Divisional Commissioner,
2. Treasury Officer, Tix Hazari,
3. Stamp Branch (HQ),

  
(MOHINDER SINGH)  
SDM (HQ-1)/COS (HQ)

**OFFICE OF THE COLLECTOR OF STAMPS**

F.No.COS( )/2005/

Date:

**CERTIFICATE**

It is certified that the consolidated Stamp Duty chargeable from \_\_\_\_\_ (*Name of the company*) for the allotment of Equity Shares/Preference Share/Bonds/Debenture/Promissory Notes (*tick the relevant item*) in total Nos. \_\_\_\_\_ Sl. No. \_\_\_\_\_ to \_\_\_\_\_ of Rs. \_\_\_\_\_ (*Value of unit*) each, for the aggregate amount of equity shares/preference share certificates/Bonds/Debentures/ Promissory Notes is Rs. \_\_\_\_\_ (*Total amount i.e. total value of units*) @ \_\_\_\_\_ (*Rate of Stamp Duty*) for every Rs. \_\_\_\_\_ (*Quantum on which duty is calculated*) or part thereof, the Stamp Duty came to Rs. \_\_\_\_\_ (*Stamp Duty payable*) is calculated correctly as per item No. \_\_\_\_\_ (*Respective Section*) of Schedule 1A of Indian Stamps (Delhi Amendment) Act, 2001".

**COLLECTOR OF STAMPS  
DELHI/NEW DELHI  
Seal of the office**

OFFICE OF THE DIVISIONAL COMMISSIONER:DELHI  
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
REGISTRATION BRANCH  
ROOM NO: 204, BLOCK-B, 5-SHAM NATH MARG,DELHI-54

No:F.1(5)/05/Regn.Br./Div.Com/199-207 Dtd.19-5.05

1. The Deputy Commissioner (North), - I
2. The Deputy Commissioner (South), - V
3. The Deputy Commissioner (East), - VII
4. The Deputy Commissioner (West), - II
5. The Deputy Commissioner (Central), - III
6. The Deputy Commissioner (New Delhi), - VIII
7. The Deputy Commissioner (North East), - IV
8. The Deputy Commissioner (North West), - VI
9. The Deputy Commissioner (South West), - IX

Sub: Amendment of Indian Stamp Act, 1899.

Sir/Madam,

Please find enclosed herewith copy of  
The Financial Bill, 2005 containing amendment  
to The Indian Stamp Act, 1899 i.e. insertion  
of new section 8B in Act 2 of 1899.

Yours faithfully,



(MOHINDER SINGH)

SDM (HQ-1)/COS (HQ)

No:F.1(6)/05/Regn.Br./Div.Com/208-210 Dtd. 19-5-05.

Copy forwarded to the following for information:

1. PS to Divisional Commissioner,
2. Treasury Officer, Tis Hazari,
3. Stamp Branch (HQ).



(MOHINDER SINGH)

SDM (HQ-1)/COS (HQ)

Amendment  
of section 2.

89. In section 2 of the Central Sales Tax Act, 1956 (hereinafter referred to as the Central Sales Tax Act),—

(a) in clause (h), the following proviso shall be inserted at the end, namely:—

"Provided that in the case of a transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract, the sale price of such goods shall be determined in the prescribed manner by making such deduction from the total consideration for the works contract as may be prescribed and such price shall be deemed to be the sale price for the purposes of this clause.";

(b) for clause (i), the following clause shall be substituted, namely:—

"(i) 'sales tax law' means any law for the time being in force in any State or part thereof which provides for the levy of taxes on the sale or purchase of goods generally or on any specified goods expressly mentioned in that behalf and includes value added tax law, and 'general sales tax law' means any law for the time being in force in any State or part thereof which provides for the levy of tax on the sale or purchase of goods generally and includes value added tax law;"

(c) after clause (j), the following clause shall be inserted, namely:—

"(ja) 'works contract' means a contract for carrying out any work which includes assembling, construction, building, altering, manufacturing, processing, fabricating, erection, installation, fitting out, improvement, repair or commissioning of any movable or immovable property;"

Amendment  
of section 5.

90. In section 5 of the Central Sales Tax Act, after sub-section (3), the following sub-sections shall be inserted, namely:—

"(4) The provisions of sub-section (3) shall not apply to any sale or purchase of goods unless the dealer selling the goods furnishes to the prescribed authority in the prescribed manner a declaration duly filled and signed by the exporter to whom the goods are sold in a prescribed form obtained from the prescribed authority.

(5) Notwithstanding anything contained in sub-section (1), if any designated Indian carrier purchases Aviation Turbine Fuel for the purposes of its international flight, such purchase shall be deemed to take place in the course of the export of goods out of the territory of India.

*Explanation.*—For the purposes of this sub-section, "designated Indian carrier" means any carrier which the Central Government may, by notification in the Official Gazette, specify in this behalf."

91. In section 6 of the Central Sales Tax Act, for sub-section (3), the following sub-sections shall be substituted, namely:—

"(3) Notwithstanding anything contained in this Act, no tax under this Act shall be payable by any dealer in respect of sale of any goods made by such dealer, in the course of inter-State trade or commerce, to any official, personnel, consular or diplomatic agent of—

(i) any foreign diplomatic mission or consulate in India; or

(ii) the United Nations or any other similar international body,

entitled to privileges under any convention or agreement to which India is a party or under any law for the time being in force, if such official, personnel, consular or diplomatic agent, as the case may be, has purchased such goods for himself or for the purposes of such mission, consulate, United Nations or other body.

(4) The provisions of sub-section (3) shall not apply to the sale of goods made in the course of inter-State trade or commerce unless the dealer selling such goods furnishes to the prescribed authority a certificate in the prescribed manner on the prescribed form duly filled and signed by the official, personnel, consular or diplomatic agent, as the case may be."

92. In section 13 of the Central Sales Tax Act, in sub-section (1), clause (aa) shall be re-lettered as clause (ab) thereof, and before clause (ab) as so re-lettered, the following clause shall be inserted, namely:—

"(aa) the manner of determination of the sale price and the deductions from the total consideration for a works contract under the proviso to clause (h) of section 2;"

114. After section 8A of the Indian Stamp Act, 1899, the following section shall be inserted, namely:—

Insertion of  
new section  
8B in Act 2 of  
1899.

'8B. Notwithstanding anything contained in this Act or any other law for the time being in force,—

Corporatisation  
and  
demutualisation  
schemes and  
related  
instruments  
not liable to  
duty.

(a) a scheme for corporatisation or demutualisation, or both of a recognised stock exchange;

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or  
(b) any instrument, including an instrument of, or relating to, transfer of any property, business, asset whether movable or immovable, contract, right, liability and obligation, for the purpose of, or in connection with, the corporatisation or demutualisation, or both of a recognised stock exchange pursuant to a scheme,

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as approved by the Securities and Exchange Board of India under sub-section (2) of section 4B of the Securities Contracts (Regulation) Act, 1956, shall not be liable to duty under this Act or any other law for the time being in force.

*Explanation.*—For the purposes of this section,—

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(a) the expressions "corporatisation", "demutualisation" and "scheme" shall have the meanings respectively assigned to them in clauses (aa), (ab) and (ga) of section 2 of the Securities Contracts (Regulation) Act, 1956;

(b) "Securities and Exchange Board of India" means the Securities and Exchange Board of India established under section 3 of the Securities and Exchange Board of India Act, 1992.