ANDAMAN AND NICOBAR ADMINISTRATION
SECRETARIAT
PORT BLAIR

NOTIFICATION

Port Blair, Dated the 22\textsuperscript{nd} October, 2019.

No. 275/2019/F. No. 3-21/SR/Stamp Duty/2015.— In exercise of the power conferred by Section 78 of the Indian Registration Act, 1908 (XVI of 1908) read with the Notification of the Government of India in the late Home Department No. 12/37-Public dated the 1\textsuperscript{st} April, 1937 and in supersession of all Notifications and Orders on the subject, the Lt. Governor (Administrator), Andaman & Nicobar Islands, hereby prescribes the following table of Fees and Stamp Duty charges payable for registration of :-

(a) Conveyance and bills for sale;
(b) Deeds of gifts and dower;
(c) Settlements;
(d) Leases;
(e) Deeds of mortgage or instruments of further charge;
(f) Bonds;
(g) Assignments of any interest secured by a bond or mortgage deed;
(h) Policies of insurance;
(i) Bills of exchange;
(j) Promissory notes; and
(k) Generally all other documents of the nature of those herein before mentioned;

Calculated by the following scale according to the value of right, title or interest affected, namely :-

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Stamp Duty Charges</th>
<th>Registration Fees</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 (i)</td>
<td>4% for female and 6% for male on instruments effecting transfer of interest in land/immovable property on the total valuation as per prescribed minimum Circle Rates or Sale Consideration (whichever is higher).</td>
<td>1% on instruments effecting total valuation as per prescribed minimum Circle Rates or Sale Consideration (whichever is higher).</td>
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<td>(ii)</td>
<td>5% in case of joint property (50% male and 50% female share) on instruments effecting transfer of interest in land/immovable property on the total valuation as per prescribed minimum Circle Rates or Sale Consideration (whichever is higher).</td>
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<td>(iii)</td>
<td>In case of joint property with un-equitable share between male and female, the duty shall be on pro-rata basis depending upon the percentage of share on instruments effecting transfer of interest in land/immovable property on the total valuation as per prescribed minimum Circle Rates or Sale Consideration (whichever is higher).</td>
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<td>(iv)</td>
<td>6% in case of Company, Society, Firm, Trust, Non-Government Organisation and such other Institutions etc. on instruments effecting transfer of interest in land/immovable property on the total valuation as per prescribed minimum Circle Rates or Sale Consideration (whichever is higher).</td>
<td></td>
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</tbody>
</table>

Admiral D.K. Joshi, PVSM, AVSM, YSM, NM, VSM (Retd.)
Lieutenant Governor,
Andaman and Nicobar Islands.

By order and in the name of the Lt. Governor,

Sd./-
(R.K. Baral)
Deputy Secretary (Rev.)
A & N Administration