

THE ODISHA STAMP (SURCHARGE AMENDMENT) ACT, 1945

(8th June 1945)

AN ACT TO AMEND THE INDIAN STAMP ACT, 1899,
IN ITS APPLICATION TO THE PROVINCE OF ODISHA

WHEREAS it is expedient to enhance the stamp duties payable under the Indian Stamp Act, 1899, as amended by the Orissa Stamp (Amendment) Act, 1943, in its application to the Province of Orissa ;

AND WHEREAS the Governor of Orissa has, by a Proclamation under section 93 of the Government of India Act, 1935, assumed to himself all powers vested by or under the said Act in the Provincial Legislature ;

NOW, THEREFORE, the Governor of Orissa in exercise of the legislative powers assumed to himself by the Proclamation aforesaid, hereby enacts as follows :—

Short title, extent and commencement

1. (1) This Act may be called the Orissa Stamp (Surcharge Amendment) Act, 1945.

(2) It extends to the whole of the Province of Orissa.

(3) It shall come into force on such date as the Provincial Government may, by notification in the Gazette, appoint.

Enhancement of Stamp duty

2. Notwithstanding anything contained in the Indian Stamp Act, 1899 (hereinafter called the principal Act), as amended by the Orissa Stamp (Amendment) Act, 1943, all stamp duties leviable under the principal Act, shall, except in respect of Bills of Exchange, Cheques, Promissory Notes, Bills of Lading, Letters of Credit, Policies of Insurance, Proxies and Receipts, be increased by a surcharge at the rates specified in the Schedule annexed hereto.

Short and commencement

Amendment section of Mad Act VI of 1934

Application of the principal Act

3. The provisions of the principal Act, save in so far as they are inconsistent with anything herein contained, shall apply to this Act.

THE SCHEDULE

(See Section 2)

Rates of surcharge on stamp duties leviable under the Indian Stamp Act, 1899, as amended by the Orissa Act VI of 1943 in its application to Orissa

	Rates of surcharge
1. On every whole rupee	Four annas per rupee
2. (a) On a fraction of a rupee not exceeding 4 annas.	One anna
(b) On a fraction exceeding 4 annas, but not exceeding 8 annas.	Two annas
(c) On a fraction exceeding 8 annas, but not exceeding 12 annas.	Three annas
(d) On a fraction exceeding 12 annas, but less than 16 annas.	Four annas

Example—On a duty of Rs. 12-8-0, the surcharge will be $(12 \times 4) \div 2$ annas, i.e., Rs. 3-2-0, and the total duty chargeable will be Rs. 15-10-0.