

## CHAPTER - IV

GOVERNMENT OF ASSAM  
REGISTRATION DEPARTMENT : DISPUR  
GUWAHATI-781006.

## ORDERS BY THE GOVERNOR

## NOTIFICATION

Dated Dispur, the 7th December, 1989

No. REGN. 43/86/68.- In exercise of the power conferred under Section 78 of the Indian Registration Act, 1908 (Act XVI of 1908) and in supercession of all previous notifications on the subject, the Governor of Assam is pleased to amend the following table of Registration fees payable under the said Act with effect from 1st January, 1990.

In this article "Section" means Section of the Indian Registration Act, 1908.

## 1. Ordinary fees-

(A) The fees of the registration of the documents described below shall be regulated on an addvalorem scale and calculated according to the value of right, title and interest affected in the manner following that is to say :-

## Details :-

- |    |   |                             |
|----|---|-----------------------------|
| 1. | Where the value does not exceed Rs. 500.00                              | Rs. 10.00                   |
| 2. | Where the value exceeds Rs. 500.00 but does not exceed Rs. 1000.00      | Rs. 15.00                   |
| 3. | Where the value exceeds Rs. 1000.00 but does not exceed Rs. 10,000.00   | Rs. 20.00<br>(per thousand) |
| 4. | Where the value exceeds Rs. 10,000.00 but does not exceed Rs. 20,000.00 | Rs. 25.00<br>(per thousand) |

5.	Where the value exceeds Rs. 20,000.00 but does not exceed Rs. 30,000.00	Rs. 30.00 (per thousand)
6.	Where the value exceeds Rs. 30,000.00 but does not exceed Rs. 50,000.00	Rs. 35.00 (per thousand)
7.	Where the value exceeds Rs. 50,000.00 but does not exceed Rs. 75,000.00	Rs. 40.00 (per thousand)
8.	Where the value exceeds Rs. 75,000.00 but does not exceed Rs. 90,000.00	Rs. 45.00 (per thousand)
9.	Where the value exceeds Rs. 90,000.00 but does not exceed Rs. 1,50,000.00	Rs. 55.00 (per thousand)
10.	Where the value exceeds Rs. 1,50,000.00 but does not exceed Rs. 3,00,000.00	Rs. 65.00 (per thousand)
11.	Where the value exceeds Rs. 3,00,000.00 but does not exceed Rs. 5,00,000.00	Rs. 75.00 (per thousand)
12.	Where the value exceeds Rs. 5,00,000.00	Rs. 85.00 (per thousand)

### Description of Documents

Conveyances and reconveyances, bills of sale, deeds of gift or dowers settlements, deeds of partition, leases, deeds of mortgage or instruments of further charge, bonds of all kinds including indemnity and security bonds, assignments of any interest secured by a bond or mortgage deed, policies of insurance Bills of exchange and promissory notes and generally all other documents, viz. as acknowledgement or ordinary receipts for money received, certificates of sale, award directing a partition, declaration of trust of the nature of settlement, deeds of exchange of property, transfer of lease for a consideration, assignment by a partner of his share and interest of his co-partner on dissolution of partnership for a consideration, etc. of the nature of those here in mentioned, provided :

1. That the cases where any consideration is expressed the consideration, in the case of periodical payments other than leases and annuities, the amount payable of one year in addition to any fine or premium or money advanced, in the case of bonds and mortgages, the amount to be secured and in the case of a deed or partition, the value of the separated share or shares on which stamp duty has been paid, shall be taken to be the value of the right, title or interest affected ;

2. That in the case of a lease : The registration fees will be assessed on :

(a) Where by such lease of rent fixed and no fine or premium is paid or delivered and no money advanced, if the lease is granted :-

(i) for a period less than one year : The total sum payable under the lease ;

(ii) for a specified period of one year or more : The average annual rental ;

(iii) for an indefinite period : The average annual rental which would be payable for the first ten years if the lease continued so long ;

(iv) in perpetuity : One fifth of the whole amount of rent which would be payable in respect of the first fifty years of the lease.

(b) Where such lease is granted for a fine or premium or for money advanced where no rent is reserved :-

(c) When such lease is granted for a fine or premium or money advanced in addition to rent reserved. : The aggregate amount of such fine, premium or advance in addition to the fee which would have been payable in such lease under sub-clause (a) of this articles, if no fine premium or advance had been paid or delivered.

3. That in the case of annuity bonds - : The Registration fees will be assessed on

(a) Where the sum is payable for a definite period, so that the total amount to be paid can be previously ascertained, : Such total amount.

(b) Where the sum is payable in perpetuity or for an indefinite time not terminable with any like in being at the date of such annuity bond. : The total amount which according to the terms of such annuity bond will or may be payable during the period of twenty years calculated from the date on which the first payment becomes due.

(c) Where the sum is payable for an indefinite time terminable with any like in being at the date of such a annuity bond. : 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.

That the registration fees leviabale upon a document purporating to give collateral or auxiliary or additional or substituted security or security by way of further assurance where the principal or primary

Rs. 50.00

mortgage is proved to the satisfaction of the registering officer to have been duly registered shall be the same as for the Principal or primary mortgage if the same does not exceed Rs. 1000 otherwise it shall be.

5. That if no consideration rent or other value be expressed in the document the amount payable shall be in every case. : Rs. 100.00

6. That if a lease given to any raiyat and the Kabuliyat or counterpart of such lease executed by such raiyat be brought for registration at the same time the fees chargeable in respect of the two documents shall not be greter than the fee which would have been charged upon the lease along.

Note :-

(i) In the case an Agricultural lease when the kabuliyat under article A (6) is registrered without the payment of fees no fee under Article G (a), G (b) or Rate should be charged in respect of such kabuliyat. But if a visit has to be paid or a commission issued in respect of such kabuliyat, the fees prescribed under Article M or N should be levied and if the kabuliyat is unclaimed for more than one month from the date of compiction, the fee chargeable under article 5 should be realised.

(ii) It is immaterial who actually pays the single fee due on account of the registration of a patta and Kabuliyat under Article A (6) but it will be charged half to the lessor and half to the lessee. It is the desire of the State Government that the provision of Article A (6) should be widely known throughout the country. Sub-Registrars are responsible for specially drawing the attention of raiyats and others to paragraph one of the broad sheet of Stamps duty on Agricultural leases.