

THE UNION TERRITORIES (STAMP AND COURT-FEES LAWS) ACT, 1961

[Dated : July 30, 2024]

An Act to provide for the amendment and repeal of certain laws relating to stamp duties and court-fees as in force in certain Union territories.

BE it enacted by Parliament in the Twelfth Year of the Republic of India as follows:—

1. **Short title.**—This Act may be called the Union Territories (Stamp and Court-fees Laws) Act, 1961.
2. **Amendment of Indian Stamp Act, 1899, as in force in Himachal Pradesh.**—On such date as the Central Government may, by notification in the Official Gazette, appoint, for Schedule I-A of the Indian Stamp Act, 1899 (2 of 1899), as in force in the Union territory of Himachal Pradesh immediately before that date, there shall be substituted, with such modifications as may be specified in the notification, Schedule I-A to the Indian Stamp Act, 1899, as in force in the State of Punjab on the 28th day of November, 1960.
3. **Repeal of Court-fees Act, 1870, as in force in Himachal Pradesh.**—On the date on which the

Court-fees Act, 1870 (7 of 1870), as in force in the State of Punjab, is extended to the Union territory of Himachal Pradesh by notification under section 2 of the Union Territories (Laws) Act, 1950 (30 of 1950), the Court-fees Act, 1870, as in force in that

Union territory immediately before the date of such notification, shall stand repealed.

4. **Repeal of Court-fees Act, 1870, as in force in Manipur and Tripura.**—(a) On the date on which the Court-fees Act, 1870(7 of 1870), as in force in the State of Assam, is extended to the Union territory of Manipur by notification under section 2 of the Union Territories (Laws) Act, 1950 (30 of 1950), the Court-fees Act, 1870, as in force in that Union territory immediately before the date of such notification, shall stand repealed.

(b) On the date on which the Court-fees Act, 1870 (7 of 1870), as in force in the State of Assam, is extended to the Union territory of Tripura by notification under section 2 of the Union Territories (Laws) Act, 1950 (30 of 1950), the Court-fees Act, 1870, as in force in that Union territory immediately before the date of such notification, shall stand repealed.

5. **Repeal of Indian Stamp Act, 1899, as in force in Manipur and Tripura.**—(a) On the date on which the Indian Stamp Act, 1899 (2 of 1899), as in force in the State of Assam, is extended to the Union

territory of Manipur by notification under section 2 of the Union Territories (Laws) Act, 1950 (30 of 1950), the Indian Stamp Act, 1899, as in force in that Union territory immediately before the date of such notification, shall stand repealed.

(b) On the date on which the Indian Stamp Act, 1899 (2 of 1899), as in force in the State of Assam, is extended to the Union territory of Tripura by notification under section 2 of the Union Territories (Laws) Act, 1950 (30 of 1950), the Indian Stamp Act, 1899, as in force in that Union territory immediately before the date of such notification, shall stand repealed.

6. **Validation of levy of stamp duties in certain cases.**—Any stamp duties levied and collected in the Union territory of Manipur during the period commencing on the 16th day of

April, 1950, and ending on the date on which the Indian Stamp Act, 1899 (2 of 1899), as in force in the State of Assam is extended to that Union territory under section 5, in the belief that the Indian Stamp Act, 1899 , as in force in the State of Assam immediately before the 16th day of April, 1950, was applicable to that Union territory, shall be deemed always to have been levied and collected in accordance with law.

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