

UTTAR PRADESH SHASAN
STAMP EVAM NIBANDHAN ANUBHAG-2

In pursuance of provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of Government notification no. 18/2023/995/94-S.R-2-2023-700(29)2021 dated, 03 August, 2023.

Notification
Order

No. 18/2023/995/94-S.R-2-2023-700(29)2021
Lucknow, Dated, 03 August, 2023

In exercise of the powers under clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (Act no. 2 of 1899) as amended in its application to Uttar Pradesh, the Governor, until further orders, with effect from the date of the publication of this notification in the Gazette, by giving remission, in the stamp duty chargeable on gift deed under Article 33 of Schedule 1-B of the said Act of 1899, is pleased to fix the maximum stamp duty as set out in column-2 of the table below on the gift deed as set out in column-1 of the table below:-

Table

Column-1	Column-2
Description of the instrument	Maximum stamp duty
Such gift deed, whereby the donor, transfers immovable property in favour of family members, such as son, daughter, father, mother, husband, wife, daughter-in-law (wife of son), real brother (his wife in case of death real brother), real sister, son-in-law (husband of daughter), son/daughter of son/daughter.	Rupees 5000.00

1-If any Property received by the instrument of a Gift Deed, is being gifted by the receiver within the time period of five years from the date of registration, the gift of the said property will not be covered under this notification.

2-This notification covers the Gift of property, given by real person to a real person only. The provisions of this notification will not be effective for the Donor or receiver of the gift of a fictitious person like Firm, Company, and Trust & Institution etc.

3-Only the gift of residential and agricultural property will be covered under this notification. Gift of the properties of other kind like Firm, Company, Trust & Institution etc. will not fall within the provisions of this notification.

By order
Leena Johri
Pramukh Sachiv.

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- 1- यह शासनादेश इलेक्ट्रानिकली जारी किया गया है, अतः इस पर हस्ताक्षर की आवश्यकता नहीं है।
2- इस शासनादेश की प्रमाणिकता वेब साइट <http://shasanadesh.up.gov.in> से सत्यापित की जा सकती है।