

**UTTAR PRADESH SHASAN
STAMP EVAM NIBANDHAN ANUBHAG-2**

In pursuance of provisions of clause (3) of Article 348 of the Constitution, the Governor is pleased to order the publication of the following English translation of Notification no. 15/2025/1075/94-2-2025-700(96)/2023 T.C. dated 04 September, 2025:

Notification

No. 15/2025/1075/94-2-2025-700(96)/2023 T.C.

Lucknow; Dated: 04 September, 2025

In exercise of the powers conferred by 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 the State of Uttar Pradesh, read with section 21 of the General Clauses Act, 1897 (Act no. 10 of 1897), the Governor, with effect from the date of publication of this notification in the Gazette, is pleased to remit the stamp duty chargeable under Article 45 of Schedule 1-B of Indian Stamp Act, 1899, on partition deeds of the nature mentioned in Column-1 of the Table below and fixes the maximum stamp duty as mentioned in Column-2 of the said Table :-

Column-1	Column-2
Description of the instrument	Maximum stamp duty
A partition deed related to the partition of ancestral immovable property among lineal descendants of not more than three generations.	Rs. 5000/-

Provided that,—

1. This remission shall be available only on partition deeds wherein the share of ancestral immovable property among family members is as per devolution upon the descendants by extant succession laws.
2. It shall be mandatory for the parties to present a family tree in the deed mentioning above three generations to establish the ancestral linkage.
3. This exemption shall be available only on division of properties of real persons. No exemption shall be available on properties owned by fictitious person like Firms, Society, Trust, Company, etc.
4. This exemption shall be available only on the division of agriculture, residential or commercial properties.

No exemption shall be available on other nature of properties such as industrial, institutional property.

By order,

**Amit Gupta
Pramukh Sachiv.**

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 ।