

**AZAD GOVERNMENT OF THE STATE OF JAMMU AND KASHMIR**  
**Law, Justice, Parliamentary Affairs and Human Rights Department**

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"Muzaffarabad"  
Dated: 23.06.2017

No. LD/Legis-Act/501-13/2017. The following Act of Assembly received the assent of the President on the 22<sup>nd</sup> day of June 2017, is hereby published for general information.

**[Act XXVIII of 2017]**

**An**

**Act**

further to amend the Stamp Act, 1899, as adopted in Azad Jammu and Kashmir

**Whereas**, it is expedient to amend the Stamp Act, 1899 (Act II of 1899), for the purposes hereinafter appearing;

It is hereby enacted as follows:-

1. **Short title, Extent and Commencement.**- This Act may be called the Azad Jammu and Kashmir Stamp (Amendment) Act, 2017.
  - (2) It shall extend to the whole of Azad Jammu and Kashmir.
  - (3) It shall come into force at once.
2. **Amendment of Stamp Act, (Act II of 1899).**- In the Stamp Act, (Act II of 1899), as adapted and enforced in Azad Jammu and Kashmir, hereinafter referred to as the said Act, the Section 27-A, shall be substituted as under:-

**“27-A. Valuation of immovable property.**- (1) Where any instrument chargeable with ad valorem duty under Articles 23, 27-A, 31 or 33 of Schedule-I, relates to an immovable property, whether urban or rural and whether agriculture, residential, commercial or industrial, as the case may be, subject to the provisions hereinafter contained in this Section, value of the immovable property shall be calculated according to the valuation table notified by the District Collector in respect of immovable property situated in a locality.

(2) Where an instrument, mentioned in sub-section (1), relates to immovable property consisting of land and structure, it shall state the value of the land and structure thereon separately and the value of the structure stated in the instrument shall, subject to the provisions of this Act, be accepted.

(3) Where the value of an immovable property stated in an instrument to which sub-section (1) applies is more than the value fixed according to the valuation table, the value declared in the instrument shall be accepted as value for the purposes of stamp duty.

(4) Where value given in the valuation table notified under sub-section (1), when applied to any immovable property, appears to be excessive, the Commissioner or any other person notified by the Government may, on application made to him by the aggrieved person, determine its correct value and for that purpose the provisions of Sections 31 and 32 shall apply as nearly as possible.

(5) Valuation table notified by the District Collector under this Section shall remain valid for a period of one year from the date of its issue and shall be revised every year before 20<sup>th</sup> day of January, to ensure its compatibility with market value of the immovable property.

(6) Save in the case value of all immovable properties, situated in an estate or a village is equally similar, the valuation table shall be prepared or revised locality-wise, according to location thereof, under locally known nomenclatures or survey numbers assigned to such properties under land revenue records, whichever shall be practicable.”

**3. Amendments of Schedule-1, (Act II of 1899).**- In the said Act, in Schedule-I, the following amendments shall be made:

- (1) In Article 4, for the words “Twenty rupees”, the words “Fifty rupees”, shall be substituted;
- (2) in Article 5, in sub-article (cc), for the words “One hundred rupees”, the words “Two hundred rupees”, shall be substituted;
- (3) in Article 12, for the words “Two percent”, the words “Three percent”, shall be substituted;
- (4) in Article 17, for the words “Thirty rupees”, the words “One hundred rupees”, shall be substituted;
- (5) in Article 18, for the words “Two percent”, the words “Three percent”, shall be substituted;
- (6) in Article 22-A, in sub-article (a),-

- (i) in clause (i), for the words “One hundred rupees”, the words “Two hundred rupees”, shall be substituted;
  - (ii) in clause (ii), for the words “Two hundred rupees”, the words “Five hundred rupees”, shall be substituted;
  - (iii) in clause (iii), for the words “ Five hundred rupees”, the words “One thousand rupees”, shall be substituted; and
  - (iv) in clause (iv), for the words “Seven hundred and fifty” the words “Fifteen hundred rupees”, shall be substituted;
  - (v) in clause (v), for the words “One thousand rupees”, the words “Two thousand rupees”, shall be substituted;
- (7) in Article 23, in sub-article (a), (b), (c), for the words “ Two percent”, the words “ Three percent” shall be substituted;
- (8) in Article 27-A, for the words “ Two percent”, the words “Three percent”, shall be substituted;
- (9) In Article 29, for the words “Fifteen rupees”, the words “One hundred rupees”, shall be substituted;
- (10) in Article 31, in sub-article (a), (b), (c), for the words “ Two percent”, the words “ Three percent”, shall be substituted;
- (11) in Article 33, in sub-article (a), (b), (c), for the words “ Two percent”, the words “ Three percent”, shall be substituted;
- (12) after Article 34, the following new Article 34-A, shall be added:-
- “34-A. Ijzatnama.-**
- An Ijzatnama granted under Rs. 10,000/- per Ijzatnama.”
- condition 3 of Council Order No. 804 of 1935, issued by the Dogra Regime to define State subject.
- (13) in Article 40, in sub-article (a), (b), for the words “ Two percent”, the word “Three percent”, shall be substituted;
- (14) in Article 46,-
- (i) in sub-article (a), for the words “One hundred rupees”, the words “Two hundred rupees” shall be substituted; and
  - (ii) in sub-article (b), for the words “ Five hundred rupees”, the words “One thousand rupees”, shall be substituted;

- (15) in Article 55, for the words “ Two percent of”, the words “Three percent of”, shall be substituted;
- (16) in Article 58, in sub-article A, in clauses (i), (ii), (iii), for the words “Two percent”, wherever occur, the words “ Three perecnet”, shall be substituted;
- (17) in Article 63, for the words “ Two percent”, the words “Three percent”, shall be substituted;
- (18) in Article 63-A, for the words “ Two percent”, the words “ Three percent”, shall be substituted; and
- (19) in Article 64, in sub-article (a) and (b), for the words “One hundred rupees”, the words “Two hunderd rupees”, shall be substituted.

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**(Mehr-un-Nisa Qadri)**  
Section Officer (Legislation)