

Indian Stamp Act, 1899

Section 1 - Short Title, Extent and Commencement

(1) This Act may be called the Indian Stamp Act, 1899.

1(2) It extends to the whole of India except the State of Jammu and Kashmir:

Provided that it shall not apply to²[the territories which, immediately before the 1st November, 1956, were comprised in Part B States] (excluding the State of Jammu and Kashmir)³[and the territories specified in sub-section (1) of Section 3 of the States Reorganisation Act, 1956] except to the extent to which the provisions of this Act relate to rates of stamp-duty in respect of the documents specified in Entry 91 of List I in the Seventh Schedule to the Constitution.

(3) It shall come into force on the first day of July, 1899.

1. Substituted by Act 43 of 1955, Section 3, for the former sub-section w.e.f. 1-4-1956.

2. Substituted by the A.O. (No.2) 1956, for "Part B States".

3. Added by A.P. Act XIX of 1959.
