

Finance Act 1994

Section 99 - Amendment of Act 2 of 1899

In the Indian Stamp Act, 1899, -

(i) in section 9, in sub-section (1), in clause (b), after the words "or other body corporate", the words and brackets "or of transfers (where there is a single transferee, whether incorporated or not)" shall be inserted;

(ii) in Schedule I, -

(a) in article No. 14, in the second column, for the words "One rupees", the words "Two rupees" shall be substituted;

(b) in article No. 53, -

(1) in the first column, for the words "twenty rupees", the words "five hundred rupees" shall be substituted;

(2) in the second column, for the words "Twenty paise", the words "One rupee" shall be substituted.

Chapters are available in ITR Book.
