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Finance (No. 2) Act, 2004

Section 117 - Amendment of Act 2 of 1899

In the Indian Stamp Act, 1899,--

(i) in section 2, after clause (25), the following clause shall be inserted, namely:--

'(26) Stamp.--"Stamp" means any mark, seal or endorsement by any agency or person duly authorised by the State Government, and includes an adhesive or impressed stamp, for the purposes of duty chargeable under this Act.';

(ii) in section 9, in sub-section (1), in clause (b), after the words "consolidation of duties", the words "of policies of insurance and" shall be inserted;

(iii) in Schedule 1, in Article No. 53, in the first column, for the words "five hundred rupees", the words "five thousand rupees" shall be substituted.
