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Howrah Improvement Act, 1956

Section 92 - (1) The duty imposed by the Indian Stamp Act, 1899, on Dulyon

1949. ACIBengal Non-Agricultural Tenancy Act, 1949, shall apply 10- \VW Ben. (a) any land vested in, or in the possession of, the Board; or AC~XXOF 1949. (b) any land which is required lot carrying out any of [he provisions of this Act; or (c) any land held by any tenant under the Board. Sub-sections(3)yld (4)wrecked by s, 36 of the How& Improvement (Amendment) Act, 1983 (West Ben. Act XLUI of 1983). The words within the square brackets 'reinserted by s. 29 of the Howrah Improvement (Amendment) Act, 1995 (West Ben. Act XV of 1995).XIV of 1956.1 CHAPTER V. Section 92 - Taxation instruments of sale, gift and usufructuary mortgage, respectively, of immovable property shall, in [the case of instrument affecting immovable property situated in any area within the jurisdiction of the Howrah Municipal Corporation or of any Municipality of Howrah] and executed in or after the commencement of this Act be increased by two per cent on the value of the property so situated, or (in the case of a usufructuary mortgage) on the amount secured by the instrument, as set forth in the instrument. (2) All collections resulting from the said increase shall, after deducting incidental expenses (if any), be paid to the Board at such time as may be prescribed by rule made under section 95.