

IndiaCode

The Union Territories (Stamp and Court-Fees Laws) Act, 1961

(ACT NO. 33 OF 1961)

[*As on the* 30*th July*, 2026]

THE UNION TERRITORIES (STAMP AND COURT-FEES LAWS) ACT, 1961

_____

ARRANGEMENT OF SECTIONS

_____

SECTIONS

1. Short title.
2. Amendment of Indian Stamp Act, 1899, as in force in Himachal Pradesh.
3. Repeal of Court-fees Act, 1870, as in force in Himachal Pradesh.
4. Repeal of Court-fees Act, 1870, as in force in Manipur and Tripura.
5. Repeal of Indian Stamp Act, 1899, as in force in Manipur and Tripura.
6. Validation of levy of stamp duties in certain cases.

IndiaCode

THE UNION TERRITORIES (STAMP AND COURT-FEES LAWS) ACT, 1961

ACT NO. 33 OF 1961

[29*th August,* 1961.]

An Act to provide for the amendment and repeal of certain laws relating to stamp duties and court-fees as in force in certain Union territories.

BE it enacted by Parliament in the Twelfth Year of the Republic of India as follows:—

1. Short title.—This Act may be called the Union Territories (Stamp and Court-fees Laws) Act, 1961.

2. Amendment of Indian Stamp Act, 1899, as in force in Himachal Pradesh.—On such date as the Central Government may, by notification in the Official Gazette, appoint, for Schedule I-A of the Indian Stamp Act, 1899 (2 of 1899), as in force in the Union territory of Himachal Pradesh immediately before that date, there shall be substituted, with such modifications as may be specified in the notification, Schedule I-A to the Indian Stamp Act, 1899, as in force in the State of Punjab on the 28th day of November, 1960.

3. Repeal of Court-fees Act, 1870, as in force in Himachal Pradesh.—On the date on which the Court-fees Act, 1870 (7 of 1870), as in force in the State of Punjab, is extended to the Union territory of Himachal Pradesh by notification under section 2 of the Union Territories (Laws) Act, 1950 (30 of 1950), the Court-fees Act, 1870, as in force in that Union territory immediately before the date of such notification, shall stand repealed.

4. Repeal of Court-fees Act, 1870, as in force in Manipur and Tripura.—(*a*) On the date on which the Court-fees Act, 1870(7 of 1870), as in force in the State of Assam, is extended to the Union territory of Manipur by notification under section 2 of the Union Territories (Laws) Act, 1950 (30 of 1950), the Court-fees Act, 1870, as in force in that Union territory immediately before the date of such notification, shall stand repealed.

(*b*) On the date on which the Court-fees Act, 1870 (7 of 1870), as in force in the State of Assam, is extended to the Union territory of Tripura by notification under section 2 of the Union Territories (Laws) Act, 1950 (30 of 1950), the Court-fees Act, 1870, as in force in that Union territory immediately before the date of such notification, shall stand repealed.

5. Repeal of Indian Stamp Act, 1899, as in force in Manipur and Tripura.—(*a*) On the date on which the Indian Stamp Act, 1899 (2 of 1899), as in force in the State of Assam, is extended to the Union territory of Manipur by notification under section 2 of the Union Territories (Laws) Act, 1950 (30 of 1950), the Indian Stamp Act, 1899, as in force in that Union territory immediately before the date of such notification, shall stand repealed.

(*b*) On the date on which the Indian Stamp Act, 1899 (2 of 1899), as in force in the State of Assam, is extended to the Union territory of Tripura by notification under section 2 of the Union Territories (Laws) Act, 1950 (30 of 1950), the Indian Stamp Act, 1899, as in force in that Union territory immediately before the date of such notification, shall stand repealed.

6. Validation of levy of stamp duties in certain cases.—Any stamp duties levied and collected in the Union territory of Manipur during the period commencing on the 16th day of April, 1950, and ending on the date on which the Indian Stamp Act, 1899 (2 of 1899), as in force in the State of Assam is extended to that Union territory under section 5, in the belief that the Indian Stamp Act, 1899 , as in force in the State of Assam immediately before the 16th day of April, 1950, was applicable to that Union territory, shall be deemed always to have been levied and collected in accordance with law.

IndiaCode

STATEMENT OF OBJECTS AND REASONS

The rates of stamp duties, other than those on Union List documents, and court-fees levied in the Union territories of Himachal Pradesh, Manipur and Tripurn are at present expressed in terms of rupees and annas. With the introduction of decimal coinage, it has become necessary to specify these rates in terms of rupees and naye paise. Such modification has already been effected in the stamp and court-fees laws in force in the adjoining States of Punjab and Assam. It is, therefore, proposed to replace the existing stamp and court-fees laws in force in Manipur and Tripura by the corresponding laws in force in Assam. In Himachal Pradesh, it is proposed to replace the existing law relating to court-fees by the corresponding law in force in Punjab, and the Schedule I-A of stamp duties by the corresponding Schedule in force in Punjab on the 28th November, 1960.

Under section 2 of the Union Territories (Laws) Act, 1950, an enactment in force in a State may be extended to a Union territory by a notification but the corresponding law in force in the territory cannot be repealed. Hence, the Bill provides that on the date on which any of the various State laws mentioned above is extended to the Union territory concerned, the corresponding law in force therein shall stand repealed.

NEW DELHI; LAL BAHADUR.

The 22*nd April*, 1961.

IndiaCode