

**The Indian Stamp (Nagaland Third Amendment)  
Act, 2004. (Act No. 6 of 2004)**

Received the assent of the governor of Nagaland on 27/03/2004 and  
published in the Nagaland gazette extraordinary dated: 11<sup>th</sup> of August, 2004.

An

-Act-

To further amend the Indian Stamp Act, 1899 (Act No. II of 1899) in its  
application to Nagaland.

Be it enacted in the Fifty-fifth year of the republic of india as follows:

**Short title and Extent**

1. (1) This Act may be called the Indian Stamp (Nagaland Third Amendment) Act, 2004.
- (2) It shall extend to the whole of Nagaland

**Amendment of Section 10**

2. In the Indian stamp act, 1899 (Act no. II of 1899) for the existing Section 10, the following may be substituted namely: “10 (1) except as otherwise expressly provided in this Act, all duties with which any instruments are chargeable shall be paid, and such payment shall be indicated on such instruments, by means of stamps-
  - a. According to the provision herein contained; or
  - b. When no such provision is applicable thereto, as the Government may by rule direct.
- (2) The rules made under Sub-Section (1) may, among other matters, regulate-
  - a. In case of each kind of instrument-the description of stamps which may be used;
  - b. In the case of instruments stamped with impressed stamps-the number of stamps which may be used.
- (3) Subject to the rules made under Clause (b) of sub-section (1), the Chief Controlling Revenue Authority or any other officer empowered by the State Government in this behalf, may authorize any person, body or organization, including Post Offices and Banks, to use a machine for making impression of stamps indicating the payment of stamp duty on the instruments”

**Insertion of section 10 A**

3. In the Indian Stamp Act, 1899 (Act No. II of 1899) after the existing Section 10 as substituted by this Act in its application to Nagaland, the following may be inserted namely: “10A

- (1) Notwithstanding anything contained in Section 10, the stamp duty payable on an instrument may also be paid in cash by challan in the Banking Treasury or Treasury, countersigned by an Officer empowered by the State Government by notification in this behalf or by demand draft or pay order, as the case may be, certify in such manner as may be prescribed by endorsement on the instrument, of the amount of duty so paid.
- (2) An endorsement made on any instrument under Sub-Section (1) shall have the same effect as if the duty of an amount equal to the amount stated in the endorsement has been paid in respect thereof and such payment has been indicated on such instrument by means of stamps, in accordance with the requirement of section 10.