

Government of West Bengal  
Directorate of Registration and Stamp Revenue  
Fortuna Tower, 9<sup>th</sup> Floor,  
23A, N. S. Road, Kolkata – 700001

No. 01

Date: 17.08.2021

## Circular

The State Government has reduced the chargeability of stamp duty on documents covered under Art. 23 (Conveyance) of Schedule – IA of the Indian Stamp Act, 1899, except the document for 'amalgamation of contiguous land', by 2% (two percent), through the West Bengal Finance Act, 2021 (IX of 2021) read with Order No. 738-F.T. dated 23/07/2021 and also allowed to reduce the prevailing Circle Rate/IGR Rate of all immovable properties by 10% (ten percent), through Order No. 738-F.T. dated 23/07/2021, for the benefit of the Public in general to combat the economic downturn due to COVID-19 pandemic. The rebates are of temporary nature which will remain effective for the period from 09/07/2021 to 30/10/2021.

The following clarifications may be noted in this regard:

- 1) Reduced stamp duty rate will be applicable only on Sale and other documents, stamp-duty on which are charged under Art. 23 (Conveyance) of Schedule – IA of the Indian Stamp Act, 1899, except the document for 'amalgamation of contiguous land'.
- 2) The Circle Rate/IGR Rate will be reduced for all immovable properties situated within the State of West Bengal during the period from 09/07/2021 to 30/10/2021.
- 3) For documents covered under point 1 above, both reduced stamp-duty rate and reduced Circle Rate/IGR Rate will be applicable simultaneously, while for documents outside the ambit of documents covered under point 1 above, only the reduced Circle Rate/IGR Rate will be applicable.
- 4) Both reduced stamp-duty rate and reduced Circle Rate/IGR Rate will be applicable **only** to the documents which will be executed and registered during the period from 09/07/2021 to 30/10/2021 (both days inclusive).
- 5) Neither reduced stamp-duty rate nor reduced Circle Rate/IGR Rate will be applicable to the documents which are executed within the above noted period but not presented for registration within the said rebate period or executed earlier but presented for registration within the said rebate period.
- 6) Neither reduced stamp-duty rate nor reduced Circle Rate/IGR Rate will be applicable to any pending deed presented for registration before 09/07/2021.
- 7) To avail the benefit of reduced stamp-duty rate or reduced Circle Rate/IGR Rate or both, the e-Assessment Query Slip pertaining to any document needs to be generated within the said rebate period i.e. from 09/07/2021 to 30/10/2021.
- 8) Neither the benefit of reduced stamp-duty rate nor the benefit of reduced Circle Rate/IGR Rate will be applicable for e-Assessment Query Slips generated earlier to 09/07/2021 and utilized for registration within the said rebate period.
- 9) For Deeds of Agreement to sale (without possession) to be executed and registered within the said rebate period:

**Case-1: For deeds in which 2% stamp duty facility will be availed:** For agreement, stamp duty @ 2% will be chargeable on the assessed market value arrived on the basis of reduced Circle rate/IGR

rate. If the final sale deed connected to such agreement is executed and registered within the said rebate period, the benefits of reduced stamp duty will also be applicable at the time of registration of final sale deed. However, if the final sale deed connected to such agreement is executed and/or registered after the expiry of said rebate period, stamp duty on such final sale deed will be chargeable at the rate prevailing at the time of registration of final sale deed less the stamp duty paid at the time of registration of agreement, but on market value assessed on the basis of reduced Circle Rate/IGR Rate at the time of registration of agreement, as per proviso to Art. 23 in this respect.

**Case-2: For deeds in which full stamp duty will be paid:** For agreement, the benefits of both reduced stamp duty rate and reduced Circle Rate/IGR Rate will be applicable for determination of chargeability of stamp duty. At the time of registration of final sale deed connected to such agreement Rs.10/- only will be charged as stamp duty as per G.O. No. 346-F.T. dated 4<sup>th</sup> March, 2014 and registration fees will be charged on market value assessed on the basis of reduced Circle Rate/IGR Rate at the time of registration of agreement.

- 10) For Final Sale Deeds connected to any earlier registered agreement to sale without possession to be executed and registered within the said rebate period:

**Case-1: For deed in which 2% stamp duty was paid at the time of registration of agreements and final sale deed is registered within the stipulated period in terms of proviso to Art.23 (maximum four years from the date of agreement):** Stamp duty on such final sale deed will be chargeable at reduced stamp-duty rate less the stamp duty paid at the time of registration of agreement, but on the basis of market value assessed at the time of registration of agreement. The reduced Circle Rate/IGR Rate will also not be taken into consideration for determination of the amount of registration fee payable at the time of registration of such final sale deed.

**Case-2: For deed in which 2% stamp duty was paid at the time of registration of agreements and final sale deed is registered after the expiry of the stipulated period in terms of proviso to Art.23 (maximum four years from the date of agreement):** Stamp duty on such final sale deed will be chargeable at reduced stamp-duty rate less the stamp duty paid at the time of registration of agreement, but on market value assessed on the basis of reduced Circle Rate/IGR Rate.

**Case-3: For deed in which full stamp duty was paid at the time of registration of agreements:** Stamp duty on such final sale deed will be Rs.10/- only as per GO No 346 F.T dated 4<sup>th</sup> March,2014, and registration fees will be payable on market value assessed at the time of registration of agreement.

- 11) The benefits of reduced stamp-duty rate and/or reduced Circle Rate/IGR Rate will also be applicable on documents relating to immovable properties termed as Special Projects in the e-Nathikaran system, if otherwise deem fit.

  
Inspector General of Registration and  
Commissioner of Stamp Revenue, West Bengal