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PART-IV

GOVERNMENT OF MEGHALAYA

LAW (B) DEPARTMENT

NOTIFICATION

The 1st April, 2020.

No.LL(B).115/90/207. – The Indian Stamp (Meghalaya Amendment) Act, 2020 (Act No. 6 of 2020) is hereby published for general information.

MEGHALAYA ACT NO. 6 OF 2020.

(As passed by the Meghalaya Legislative Assembly)

Received the assent of the Governor on the 31st March, 2020.

Published in the Gazette of Meghalaya Extra-Ordinary issue dated 1st April, 2020.

THE INDIAN STAMP (MEGHALAYA AMENDMENT) ACT, 2020**An****Act**

further to amend the Indian Stamp (Meghalaya Amendment) Act, 1993

Be it enacted by the Legislature of the State of Meghalaya in the Seventy First Year of the Republic of India as follows:-

- Short title, extent and commencement.** 1. (1) This act may be called the Indian Stamp (Meghalaya Amendment) Act, 2020.
(2) It extends to the whole of the State of Meghalaya.
(3) It shall come into force at once.
- Amendment of Schedule - I** 2. In Articles 35 to schedule 1 of the Indian Stamp Act, 1899, (as amended by Meghalaya) after entry No. (c), new entry (d) shall be inserted as follows,-

Description of Instrument	Proper stamp duty
“d Where lease is granted for mining of minerals:	
(i) Where the lease is granted for more than one year and not exceeding ten years	One rupee for every hundred rupees of the total amount of the average annual royalty payable calculated on the highest annual extraction of minerals as per approved mining plan.
(ii) Where the lease is granted for more than ten years and not exceeding twenty years	Two rupees for every hundred rupees of the total amount of the average annual royalty calculated on the highest annual extraction of minerals as per approved mining plan.
(iii) Where the lease is granted for more than twenty years and not exceeding thirty years	Three rupees of every hundred rupees of the total amount of the average annual royalty payable calculated on the highest annual extraction of minerals as per approved mining plan.
(iv) Where the lease is granted for more than thirty years and not exceeding fifty years	Four rupees for every hundred rupees of the total amount of the average annual royalty payable calculated on the highest annual extraction of minerals as per approved mining plan."

D. LYNGDOH,

Deputy Secretary to the Govt. of Meghalaya,
Law Department.