

From

The District Officer (Revenue),  
Lahore.

To

The Town Officer Finance,  
Town Municipal Administration,  
Samanabad Town, Lahore.

HRC No. 3818

Dated: 26-8-08


Subject: REVISION OF VALUATION TABLE SHOWING PER MARLA  
RATE OF LAND FOR COMPUTATION OF AD-VOLOREM  
STAMP DUTY IN VARIOUS URBAN LOCALITIES OF LAHORE  
DISTRICT.

Please refer to your office letter No.101/TO(F) dated 08-07-2008 on  
the subject cited above.

It may be informed that according to Section 2 (6) and 2(11) of the  
Stamp Act, 1899, the Stamp Duty on an instrument / document becomes  
chargeable when such document is executed / signed by the obligatory parties to  
it. Therefore the question of the proper stamp duty must be determined with  
reference to the Act (Valuation Table) in force at the time of execution of the  
document and not at the time when such document is presented for registration  
purpose.

It may further be added that under Section 23 of the Registration  
Act a document can be accepted for registration purpose within 4 months from  
the date of its execution / putting signatures by the obligatory parties.

In view of the existing provision of law the documents executed on  
or before 30-06-2008 are legally acceptable on the previous rate of per marla  
land for commutation of Stamp Duty.

 District Officer (Revenue)  
Lahore

CC:

All TMOs in City District Government, Lahore.