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Exemptions Notification

No. 5334-90/ 159 -ST(I),
Board of Revenue, Punjab,
Lahore, dated the 21 Jan: 1991.

From

The Secretary (Settlements),
Board of Revenue, Punjab.

To

All Deputy Commissioners/District Registrars
in the Punjab.

Subject:- VALIDITY OF NOTIFICATION.

Memorandum.

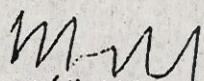
When the Punjab Finance Act, 1975 came into force, Government of the Punjab, Revenue Department issued a notification No. 3763-74/1626-ST(I), dated 28th June, 1975 under Section 9(a) of the Stamp Act, 1899, and Section 78 of the Registration Act 1908, read with section 21 of the General Clauses Act, to exempt the following documents from payment of stamp duty and registration fee, viz.,

- i) Partition deed in respect of the agricultural land in rural areas,
- ii) Tamleek (i.e. gift in favour of legal heirs) upto 25 acres of agricultural land in rural areas; and
- iii) Exchange upto 25 acres of agricultural land in rural areas.

On revision of the rates of stamp duty through the Punjab Finance Act, 1990 certain quarters are under the impression that the above mentioned notification stands automatically rescinded.

3. This is to inform you that the said notification has not been superseded by issue of another notification as envisaged by Section 23 of the General Clauses Act and still holds good.

As regards mutation fee, no change has been made in the rates of mutation fee with the increase in the rates of stamp duty with effect from 1-7-1990.


Secretary (Settlements)
Board of Revenue, Punjab,

P.T.O...2

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No. 5334-901/60 - ST(1).

A copy is forwarded to Mr. Khan Zaman Khan, Press Reporter
Mianwali and the National News Service, an Independent News Agency,
Mianwali for information.

J. G. C. D. M.
Secretary (Settlements),
Board of Revenue, Punjab.

No. 5334-901/61 - ST(1).

A copy is forwarded to all Sub-Registrars in the Punjab
for information and necessary action.

J. G. C. D. M.
Secretary (Settlements),
Board of Revenue, Punjab.