

ALL INDIA STAMP DUTY READY RECKONER

Sr. No.	State	Rate of Stamp Duty	Remarks
1.	Andhra Pradesh	(a) 5% (b) 5% plus 5% transfer tax on transfer = 10%	of consideration or market value of property, whichever is higher
2.	Assam	8.25%	of consideration
3.	Bihar & Jharkhand	7% + 2% duty on transfer (for property within municipal limits) i.e. 9% + additional surcharge @ 10% of amount of stamp duty.	of consideration or market value whichever is greater
4.	Goa, Daman & Diu	8%	of consideration
5.	Gujarat		
	(a) conveyance of immovable property	8% <u>Note:</u> (i) additional 25% for property in urban areas. (iii) Additional stamp duty is chargeable in case of instruments relating to conveyance of vacant land in urban areas @ 50% of stamp duty for Urban areas and 25% for areas other than urban areas	of the consideration or the market value whichever is greater.
	(b) conveyance of immovable property if it relates to a premises of a co-operative society registered or deemed to have been registered under the Gujarat Co-operative Societies Act, 1961 by such society in favour of its member or such member in favour of another member.	8% <u>Note :</u> Additional 25% stamp duty for property in Urban areas	of the consideration or the market value whichever is greater.
	(c) conveyance relating to a premises (i) of a corporation formed and registered under the Bombay Non-Trading Corporation Act, 1959 or (ii) of a Board constituted under the Gujarat Housing Board Act, 1961 or Gujarat Rural Housing Board Act	8% <u>Note :</u> Additional 25% stamp duty for property in Urban areas	of the consideration or the market value whichever is greater.

	1972. (iii) to which provisions of Gujarat Ownership Flats Act, 1973 apply.		
6.	Haryana	12.5%	of consideration for sale in instruments.
7.	Himachal Pradesh	8%	of consideration
8.	Karnataka (1) property situated within the limits of - (i) Bangalore Metropolitan Regional Development Authority	10%	of the market value
	(ii) City Corporation or city or Town Municipal Council or any Town Panchayat other than the areas specified in item No. (i) above	9%	of the market value
	(iii) any area other than areas specified in items (i) and (ii) above.	8%	of the market value
	(2) where property relates to first instrument of conveyance executed by promoter, a land owner or developer pertaining to a flat or defined under Karnataka Ownership flats Act, 1972 or Apartment as defined under Karnataka Apartment Ownership Act, 1972 or transfer of shares by or in favour of Co-operative Society or Company.	(i) 2%	of the market value not exceeding Rs.3 lakhs.
		(ii)Rs.6000/- + 3%	of the market value exceeding Rs.3 lakhs but not exceeding Rs.5 lakhs
		(iii) Rs.12000/- + 6%	of the market value exceeding Rs.5 lakhs, but not exceeding Rs.10 lakhs
		(iv)(a) Rs.42000/- +8%	of the value exceeding Rs.10 lakhs (if situated in the Bangalore Metropolitan Regional Development Authority
		(iv)(b) Rs.42000/- +7%	of the value exceeding Rs.10 lakhs (if the property situated in area other than the Bangalore Metropolitan Regional Development Authority

9.	Kerala		
	(a) for transfer of immovable property situated within the Municipal Corporation or Municipalities	8.5%	of consideration
	(b) Other than in (a) above	6%	of consideration
10.	Madhya Pradesh and Chattisgarh	7.5%	Of market value
		<u>Note :</u> Additional duty of 4% on value of property on instruments of sales is payable immovable property within limits of corporation.	
11.	Manipur	7%	On market value of property or consideration whichever is greater.
12.	Maharashtra within Municipal Corporation of Greater Bombay, Pune, Thane, Navi Mumbai		
	(a) for transfer other than in (b)	10 %	On market value.
	(b) if relating to residential premises consisting of building or unit by or in favour of society registered or deemed to have registered under Maharashtra Co-operative Societies Act, 1960, or to which the Maharashtra Ownership Flat Act, 1963, or provisions of the Maharashtra Apartment Ownership Act, 1970, apply or by such society in favour of its member or by a member of such society to another member.	<ul style="list-style-type: none"> i. upto Rs.1.00 Lakh – Nil. ii. Rs.1.00 Lakh to Rs.2.5 Lakhs – 0.5 % of Value. iii. Rs.2.5 Lakhs to Rs.5.00 Lakhs – Rs.1,250/- + 3% of value above Rs.2.5 Lakhs. iv. Rs.5.00 Lakhs to Rs.15.00 Lakhs – Rs.8,750/- + 6% of value above Rs.5.00 Lakhs. v. Value exceeding Rs.15.00 Lakhs – Rs.68,750/- plus 8% of value above Rs.15.00 Lakhs. 	
13.	Meghalaya	(i) upto Rs.50,000/- - 4.6 %	Of the consideration
		(ii) more than Rs.50,000/- and upto Rs.90,000/- - 6 %	of the consideration
		(iii) more than Rs.90,000/- and upto Rs.1,50,000/- - 8%	Of the consideration
		(iv) more than Rs.1,50,000/- - 9.9%	of the consideration
14.	Manipur	7%	of the consideration or market

			value whichever is greater
15.	Nagaland.	7.5 %	of the amount of the consideration
16.	Orissa	4.2 % +	of consideration in instrument or market value whichever is greater
		<u>Note :</u> (i) additional stamp duty of 10.5 % for property in urban areas	of consideration in instrument
		(ii) additional stamp duty of 6.5% for property in rural areas	of consideration in instrument
18.	Punjab.	6%	of consideration
19.	Rajasthan.	11%	of market value of property
20.	Tamil Nadu - (a) Property within cities of Madras and Madurai & Municipal towns of Coimbtore Salem and Tiruchhirapalli	8%	of market value.
	(b) if any other property	7%	of market value
21.	Tripura	5%	of consideration.
22.	Uttar Pradesh	8% additional 2% stamp duty in areas to which U.P.Awas Evam Vikas Parishad Abhiyan is extended (Allahabad, Agra, Kanpur , Lucknow)	of consideration or market value whichever is greater.
23	West Bengal	5% plus surcharge @1/5 of the stamp duty plus + 2% additional duty under Calcutta Improvement Act, 1911.	of the market value.
24.	Union Territory of Delhi.	3% stamp duty plus additional 5% duty in form of surcharge under Delhi Municipal Corporate Act, 1957.	of consideration