
STAMP DUTY

STATE WISE RATES – A COMPILATION

PARTITION DEED

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STATE WISE RATES OF STAMP DUTY ON DEED OF PARTITION – A COMPILATION

NAME OF STATE / UT	SUB-CLASSIFICATION OF PARTITION (if any)	RATE OF STAMP DUTY	REMARKS
RAJASTHAN	PARTITION OF ANCESTRAL PROPERTY	0%	REBATE NOTIFICATION DATED 10.07.19
	PARTITION OF NON-ANCESTRAL PROPERTY	3%	REBATE NOTIFICATION DATED 08.03.2017
	PARTITION OF ANCESTRAL AGRICULTURAL LAND	0%	REBATE NOTIFICATION DATED 26.03.1999
GUJARAT	Instrument of Partition	0.25%	Maximum of Rs. 1 Lakh if property valued upto Rs. 10 crores and Maximum of Rs. 3 Lakh if property value exceeds Rs. 10 crores
NCT OF DELHI	Instrument of Partition	2%	N.B. Exclude Single Largest Share
UTTAR PRADESH	(a) where the amount does not exceed Rs. 100	Rs. 10	N.B. Exclude Single Largest Share
	(b) where it exceeds Rs.100 and does not exceed Rs. 1000	Rs. 70	
	(c) and for every additional Rs. 1000 or part thereof in excess of Rs. 1000.	Rs. 70 (i.e., to say 7%)	
MADHYA PRADESH	AGREEMENT OF PARTITION	5%	
	PARTITION ORDER PASSED BY ANY REVENUE AUTHORITY OR CIVIL COURT OR AN AWARD BY ARBITRATOR WITH PROPER STAMP	5%	
	PARTITION AN INSTRUMENT	5%	
	PARTITION OF AGRICULTURAL LAND	5% OR 0.5%	Where the instrument relates to the partition of agricultural land exclusively (not situated within urban or planning area, or any other area as may be specified), the market value for the purpose of duty shall be calculated at hundred times the annual land revenue.
	PARTITION WHEN MADE WITHIN THE FAMILY MEMBERS	0.50%	
MAHARASHTRA	Instrument of Partition	2%	N.B. Excludes Single Largest Share
WEST BENGAL	Instrument of Partition	0.50%	N.B. Exclude Single Largest Share
ASSAM	Instrument of Partition	2%	N.B. Exclude Single Largest Share
HARYANA	Instrument of Partition	1.50%	N.B. Exclude Single Largest Share
TELANAGANA	(a) In favour of family members	0.50%	N.B. Excludes Single Largest Share Maximum Rs. 20,000/-
	(b) In favour of others	1%	N.B. Excludes Single Largest Share

STATE WISE RATES OF STAMP DUTY ON DEED OF PARTITION – A COMPILATION

NAME OF STATE / UT	SUB-CLASSIFICATION OF PARTITION (if any)	RATE OF STAMP DUTY	REMARKS
KARNATAKA	(a)(i) For non-agricultural (converted) property situated in Municipal Corp. or Urban Development Authority or Municipal Council or Town Panchayat area	Rs. 1000 per share	
	(ii) Other than above	Rs. 500 per share	
	(b) Agricultural Land	Rs. 250 per share	
	(c) Moveable property	Rs. 250 per share	
	(d) Combination of above	Maximum of above per share	
TAMIL NADU	(a) if the instrument of partition is among family members;	1%	For the purpose of this Article, 'family' means father, mother, husband, wife, son, daughter, wife of predeceased son, husband of predeceased daughter, grandchild, great grandchild, brother or sister.
	(b) in any other case.	4%	
KERALA	(a) - where the partition is among all or any of the members of the family and legal heirs of the deceased family member, if any	0.15%	N.B. Exclude Single Largest Share Minimum Rs. 1000/-
	(b) in any other case.	6%	N.B. Exclude Single Largest Share
JHARKHAND	(i) Where exceed 1000 but does not exceed 5000.	Rs. 25/-	
	(ii) Where it exceed 5000 but does not exceed 50000.	5.25%	
	(iii) Where it exceed 50000.	6.30%	
UTTARAKHAND	(A) In General	7%	N.B. Exclude Single Largest Share
	(B) In Family :- With in the municipal limit, mahanagar palika, cantt,& industrial developed area	0.50%	maximum Rs. 1 lac on instrument valued upto Rs.10 crores and Rs. 3 lacs on instrument valued more than Rs. 10 crores.
	(Bii) In Family :- Where the property is the outside of municipal limit, mahanagar palika, cantt,& industrial developed area	0.25%	maximum Rs. 25,000/-