

## REVENUE DEPARTMENT

## NOTIFICATION

Delhi, the 15th October, 2009

**No. F. 1(333)/Regn. Br./HQ/Div.Com./09/746.**—In exercise of power conferred by Section 9 of the Indian Stamp Act, 1899 (2 of 1899), read with the Ministry of Home Affairs, Government of India, Notification S.O. 1726 (No. F. 2/5/61-Judl.-II) dated 22nd July, 1961, the Lt. Governor of the National Capital Territory of Delhi is pleased to exempt the stamp duty chargeable on the instrument of conveyance of property executed in favour of NGOs/Societies/Trusts engaged in public service/charitable purposes in the field of women empowerment as per guidelines enclosed as Appendix-I on case to case basis. This exemption is granted initially for the period of one year from the date of publication of notification in the Official Gazette.

By Order and in the Name of the Lt. Governor of  
the National Capital Territory of Delhi,

VINAY KUMAR, Jt. Secy.

## APPENDIX-I

**Guidelines with regard to exemption of stamp duty chargeable on the instrument of conveyance of property executed in favour of NGOs/Societies/Trusts engaged in Public Service/Charitable purposes in the field of women empowerment under the provisions of the Indian Stamp Act, 1899.**

1. The aim of the policy is to promote eligible NGOs/Society/Trust engaged in women empowerment by providing them exemption from the payment of stamp duty.
2. **Eligibility criteria :—**
  - (a) The body applying for stamp duty exemption must have been engaged in activities relating to public service/charitable purposes in the field of women empowerment for a minimum period of five years in India.

- (b) The body applying for stamp duty exemption shall have a registered office in Delhi prior to applying for stamp duty exemption.
  - (c) The body shall work for the citizens of NCT of Delhi.
  - (d) The body shall continue its operation for the same purposes for which it has sought stamp duty exemption for a minimum period of 25 years.
  - (e) Any such body which has availed of stamp duty exemption and has ceased to operate for the same purposes for which stamp duty exemption has been sought, shall be liable to return the amount of stamp duty which the body would have otherwise paid, had it not availed the stamp duty exemption with an interest of 18% per annum. Non-payment of amount payable shall attract forfeiture of assets of the firm, its trustees/directors/members of management committee or any individual responsible for the body as arrears of land revenue.
  - (f) The body shall have to establish financial propriety by means of balance sheets and statement of accounts duly audited before applying for stamp duty exemption for a minimum of past 3 financial years.
3. Instrument of conveyance of property alone will be eligible for exemption of stamp duty.
  4. **Interest of the Government.**— The Government of NCT of Delhi reserves absolute rights to protect its interests. The Government may review/revise/cease the operation of this policy at any time as it may deem fit.
  5. The Government of NCT of Delhi may impose terms and conditions as it may deem fit on the bodies to avail stamp duty exemption. The Government may also grant waiver of any terms and conditions to any body if it deems so.
  6. The Government may decide stamp duty exemption in line with above policy on case-to-case basis on merits.