

Note 8: If in any case the rent, remuneration or hire is payable partly in money and partly in kind and money, and the value of the portion payable in kind is not expressed, the fee shall be charged at twice the amount of the ad-valorem fee chargeable in respect of the amount payable in money; e.g. if the ad-valorem fee leviable on the amount payable in money is Rs. 100.00, the total fee leviable in respect of the document would be Rs. 100.00 on the money value, plus Rs. 100.00 for the payment in kind, if the rent or remuneration is payable entirely in kind and, if the money value is not expressed, a fixed fee as is mentioned in Article 1(4)(c) shall be levied.

Note 9: The fee on any instrument comprising or relating to several distinct matters shall be the aggregate of the fees with which separate instruments each comprising or relating to one of such matters, would be charged.

Note 10: In respect of confirmation deed without consideration, an ad-valorem fee under Article-1, shall be charged on the document confirmed, in addition to a fee of Rs. 100.00. In respect of such confirmation, for consideration, an ad-valorem fee under Article 1 shall be charged in addition to the fee leviable on a deed confirmed.

Note 11: In the case of power of attorney given without consideration to the mother, father, brother, sister, husband, wife, son, daughter, grandson, granddaughter or to near relative as defined under the Income Tax Act.1961 (43 of 1961), the amount of registration fee shall be Rs. 100.00 only.

Note 12: In case of document purporting or operating to affect a contract for the sale of immovable property an ad-valorem fee shall be charged on the document. The document purporting or operating to transfer by way of sale of such property and executed in pursuance of the contract shall be treated as a supplementary document and shall be subject to an ad-valorem fee subject to maximum of Rs. 25.00

Except as otherwise provided in this Article, the provisions of clause (1) shall, so far as may be, apply to documents which purport to be or to operate as agreements for the transfer any right, title, or interest in immovable property, otherwise than by way of sale and to documents which purport or operate to effect such transfers and are executed in pursuance of such agreements.

Note 13: In case of documents purporting or operating to affect a contract for the sale of immovable property, an ad-valorem fee shall be charged on the document. The document purporting or operating to transfer, by way of sale of such property' and executed in pursuance of the said contract, shall be treated as a supplementary document and shall be accordingly charged with the fee, subject to a maximum of Rs. 100.00

Note 14: No fee shall be payable in respect of the registration of the following documents, namely,

- (1) Documents executed by or in favour of the State Government, to which as such, no stamp duty is leviable under the law for the time being in force (vide Sec 3 proviso of the Indian Stamp Act)
- (2) Security bonds and penalty bonds executed in favour of the State Government or local authorities by public servants of all classes and their sureties.
- (3) Mortgage bonds executed by Government employees in favour of the State Government as security for House Building Advances.
- (4) Instruments executed by persons taking advances under the Agricultural Loans Act, or by their sureties as security for the payment of such advances.
- (5) Security bonds executed by students or their sureties in favour of the State Government binding themselves to enter Government service on the completion of their studies.
- (6) Any society registered or deemed to be registered under the Mizoram Co-operative Societies Act 1991 is exempted from paying the following fees payable, namely :-