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COMMUNIQUÉ TO DEPOSITORY PARTICIPANTS

CDSL/OPS/DP/POLCY/2020/165

March 30, 2020

INDIAN STAMP (COLLECTION OF STAMP DUTY THROUGH STOCK EXCHANGES, CLEARING CORPORATIONS AND DEPOSITORIES) RULES, 2019

DPs are advised to refer communique number CDSL/OPS/DP/POLCY/2019/643 dated December 24, 2019 regarding the Central Government notification dated December 10, 2019 pertaining to the Indian Stamp (Collection of stamp-duty through Stock Exchanges, Clearing Corporations and Depositories) Rules, 2019 to regulate the liability of instruments of transaction in stock exchanges and depositories to duty, the said rule was initially to come into force on Thursday, January 09, 2020 which was subsequently postponed and was to come into force with effect from Wednesday, April 01, 2020. The same was communicated to DPs through communique no. CDSL/OPS/DP/POLCY/2020/161 dated March 27, 2020.

DPs are now advised to note that the Ministry of Finance vide its Notification dated March 30, 2020 has postponed the said implementation and the rule will come into force with effect from **Wednesday, July 01, 2020 (copy of notification is enclosed as “Annexure”)**.

DPs are advised to take note of the same and inform their clients accordingly.

Queries regarding this communiqué may be addressed to CDSL – Helpdesk on (022) 2305-8624, 2305-8639, 2305-8642, 2305-8663, 2305-8640, 2300-2041 or 2300-2033. Emails may be sent to: helpdesk@cdslindia.com .

sd/-

Prashant Kokate
Asst. Vice President – Operations



भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-अ.-30032020-218954
CG-DL-E-30032020-218954

असाधारण
EXTRAORDINARY
भाग II—खण्ड 3—उप-खण्ड (i)
PART II—Section 3—Sub-section (i)
प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 176]
No. 176]

नई दिल्ली, सोमवार, मार्च 30, 2020/चैत्र 10, 1942
NEW DELHI, MONDAY, MARCH 30, 2020/CHAITRA 10, 1942

वित्त मंत्रालय
(राजस्व विभाग)
अधिसूचना

नई दिल्ली, 30 मार्च, 2020

सा.का.नि. 226(अ).—केन्द्रीय सरकार, भारतीय स्टाम्प अधिनियम, 1899 (1899 का 2) की धारा 73 क द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, भारतीय स्टाम्प (स्टॉक एक्सचेंज, समाशोधन निगमों एवं निक्षेपागारों के माध्यम से स्टाम्प शुल्क का संग्रहण) नियम, 2019 में संशोधन करने के लिए निम्नलिखित और नियम बनाती है, अर्थात्

(1) इन नियमों का संक्षिप्त नाम भारतीय स्टाम्प (स्टॉक एक्सचेंज, समाशोधन निगमों एवं निक्षेपागारों के माध्यम से स्टाम्प शुल्क का संग्रहण) (द्वितीय संशोधन) नियम, 2020 है।

(2) ये राजपत्र में इनके प्रकाशन की तारीख से प्रवृत्त होंगे।

(2) भारतीय स्टाम्प (स्टॉक एक्सचेंज, समाशोधन निगमों एवं निक्षेपागारों के माध्यम से स्टाम्प शुल्क का संग्रहण) (संशोधन) नियम, 2020 द्वारा यथासंशोधित भारतीय स्टाम्प (स्टॉक एक्सचेंज, समाशोधन निगमों एवं निक्षेपागारों

के माध्यम से स्टाम्प शुल्क का संग्रहण) नियम, 2019 में, नियम (1) के, उप नियम (2) में, “1 अप्रैल 2020” शब्दों और अंकों के स्थान पर “1 जुलाई 2020” शब्द, अंक और अक्षर रखे जाएंगे।

[फा. सं. एस. 33013/3/2019 एसटी- I, डीओआर]

ऋत्तिक पांडे, संयुक्त सचिव

टिप्पण: मूल नियम भारत के राजपत्र असाधारण भाग II खंड 3, उपखंड (i) में संख्या सा.का.नि. 901 (अ) तारीख 10 दिसंबर, 2019 द्वारा प्रकाशित किए गए थे और प्रथम संशोधन भारत के राजपत्र असाधारण भाग II खंड 3, उपखंड (i) में तारीख 8 जनवरी, 2020 की अधिसूचना सं. सा.का.नि. 19(अ) के तहत प्रकाशित किया गया था।

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 30th March, 2020

G.S.R. 226(E).—In exercise of the powers conferred by section 73A of the Indian Stamp Act, 1899 (2 of 1899), the Central Government hereby makes the following rules to further amend the Indian Stamp (Collection of Stamp-Duty through Stock Exchanges, Clearing Corporations and Depositories) Rules, 2019, namely:-

- (1) (1) These rules may be called as the Indian Stamp (Collection of Stamp-Duty through Stock Exchanges, Clearing Corporations and Depositories) (Second Amendment) Rules, 2020.
- (2) They shall come into force on the date of their publication in the Official Gazette.
- (2) In the Indian Stamp (Collection of Stamp-Duty through Stock Exchanges, Clearing Corporations and Depositories) Rules, 2019, as amended by the Indian Stamp (Collection of Stamp-Duty through Stock Exchanges, Clearing Corporations and Depositories) (Amendment) Rules, 2020, in rule (1), in sub-rule (2), for the words and figures “1st day of April 2020” the words, figures and letters “1st day of July 2020” shall be substituted.

[F. No. S.33013/3/2019 ST-I, DOR]

RITVIK PANDEY, Jt. Secy.

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 901(E), dated the 10th December, 2019 and first amendment published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide notification number G.S.R. 19 (E) dated the 8th January, 2020.