

COPY OF:

*Rev. Stamp*

Letter No. X/CFC/Rev./AD/Rev./Stamps '94 (Accounts Branch),  
dated 27.7.94.

Sub: Affixing of Revenue Stamp in the receipt  
issued by Tamil Nadu Electricity Board -  
Amendment to Stamp Act.

At present Revenue Stamps are affixed where the amount is Rs.20/- and above as per Indian Stamp Act 1899' Schedule I Article 53. The Government of India have amended the above article whereby all money transactions of Rs.500/- and above should bear a Revenue Stamp of One Rupee and below Rs.500/- no Revenue Stamp is to be affixed on the receipts. This may be kindly taken note and all transactions less than Rs.500/- need not be affixed with any Revenue Stamp and transactions of Rs.500/- and above must necessarily bear Revenue Stamp of one rupee. This may be widely circulated among all assessment Staff category and all those who are dealing with Cash Transaction. The above amendment has come into force with effect from 13.5.94 as per Government of India Gazette Notification extra-ordinary dated 13.5.94.

Similarly in Schedule 1, Article 14 stamp duty in respect of Bill of Lading (including a through Bill of Lading) has been increased from Re.1 to Rs.2/.. Receipt of the letter be acknowledged.

A. Jayaraman,  
Chief Financial Controller.

//TRUE COPY//

*D. Loganathan*  
SECTION OFFICER.

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