State wise stamp duty rules for eForm 1, Memorandum of Association (MoA), Articles of Associations (AoA), eForm 5 and eForm 44)

Stamp duty rules for Form 1, MoA, AoA, and Form 5

Name of state/ union territory	**Amount in Rupees**				
	Form 1	**MoA**	**AoA**	**Form 5**	**Remarks**
Delhi (companies having share capital other than section 25)	10	200	0.15% of authorised capital subject to a maximum stamp duty of Rs. 25 lakhs of stamp duty	Stamp duty shall be: 0.15% of amount of increased authorised capital subject to maximum of Rs. 25 lakhs of stamp duty **less** 0.15% of amount of existing authorised capital subject to maximum of Rs. 25 lakhs of stamp duty	
Delhi (companies not having share capital other than section 25)	10	200	200	NIL	
Delhi (Section 25 companies)	10	NIL	NIL	NIL	
Haryana (companies having share capital other than section 25)	15	60	60 if authorised capital is less than or equal to Rs. 1 lakh 120 if authorised capital is greater than Rs. 1 lakh	NIL	
Haryana (companies not having share capital other than section 25)	15	60	60	NIL	
Haryana (Section 25 companies)	15	NIL	NIL	NIL	
Maharashtra (companies having share capital other than section 25)	100	200	1000 on every Rs. 5 lakh of authorised capital or part thereof subject to a maximum of 50 lakh of stamp duty.	Stamp duty shall be: 1000 on every Rs.5 lakh of amount of increased authorized capital or part thereof subject to a maximum of 50 lakh of stamp duty **Less** 1000 on every Rs.5,00,000 of amount	

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	Form 1	MoA	AoA	Form 5	Remarks
				of existing authorized capital or part thereof subject to a maximum of 50 lakh of stamp duty	
Maharashtra (companies not having share capital other than section 25)	100	NIL	NIL	NIL	
Maharashtra (Section 25 companies)	100	NIL	NIL	NIL	
Orissa (companies having share capital other than section 25)	10	300	300	NIL	These rules shall also apply to companies not having share capital other than section 25 and Section 25 companies.
Andhra Pradesh (companies having share capital other than section 25)	20	500	0.15% of the authorized capital subject to a minimum of Rs.1000/- and a maximum of Rs.5 lakhs/-	Stamp duty shall be maximum of (i) or (ii), (i) Rs. 1000/- (ii) 0.15% of amount of increased authorised capital subject to maximum of Rs. 5 lakhs of stamp duty **less** 0.15% of amount of existing authorised capital subject to maximum of Rs. 5 lakhs of stamp duty (iii) However, If 0.15% of amount of existing authorised capital is Rs. 5 lakhs or more then no stamp duty shall be payable.	These rules shall also apply to section 25 companies having share capital
Andhra Pradesh (companies not having share capital other than section 25)	20	500	1000	1000	These rules shall also apply to section 25 companies not having share capital

Name of state/ union territory	Amount in Rupees				
	Form 1	MoA	AoA	Form 5	Remarks
Bihar (companies having share capital other than section 25)	20	500	1000	Stamp duty shall be maximum of (i) or (ii), (i) Rs. 1000/- (ii) 0.15% of amount of increased authorised capital subject to maximum of Rs. 5 lakhs of stamp duty **less** 0.15% of amount of existing authorised capital subject to maximum of Rs. 5 lakhs of stamp duty (iii) However, If 0.15% of amount of existing authorised capital is Rs. 5 lakhs or more then no stamp duty shall be payable.	
Bihar (companies not having share capital other than section 25)	20	500	1000	NIL	
Bihar (Section 25 companies)	20	NIL	NIL	NIL	
Jharkhand (companies having share capital other than section 25)	5	63	105	NIL	These rules shall also apply to companies not having share capital other than section 25.
Jharkhand (Section 25 companies)	5	NIL	NIL	NIL	
Jammu and Kashmir (companies having share capital other than section 25)	10	150	150 if authorised capital is less than equal to Rs. 1,00,000 and 300 if authorised capital is greater than Rs. 1,00,000	NIL	
Jammu and Kashmir (companies not having share capital other than section 25)	10	150	150	NIL	
Jammu and Kashmir (Section 25 companies)	10	NIL	NIL	NIL	
Tamil Nadu (companies having share capital other than	20	200	300	NIL	These rules shall also apply to companies not having

Name of state/ union territory	Amount in Rupees				
	Form 1	MoA	AoA	Form 5	Remarks
section 25)					share capital other than section 25.
Tamilnadu (Section 25 companies)	20	NIL	NIL	NIL	
Pondicherry (companies having share capital other than section 25)	10	200	300	NIL	These rules shall also apply to companies not having share capital other than section 25.
Pondicherry (Section 25 companies)	10	NIL	NIL	NIL	
Assam (companies having share capital other than section 25)	15	200	310	NIL	These rules shall also apply to section 25 companies and companies not having share capital other than section 25
Meghalaya (companies having share capital other than section 25)	10	100	300	NIL	These rules shall also apply to section 25 companies and companies not having share capital other than section 25
Manipur (companies having share capital other than section 25)	10	100	150	NIL	These rules shall also apply to section 25 companies and companies not having share capital other than section 25
Nagaland (companies having share capital other than section 25)	10	100	150	NIL	These rules shall also apply to section 25 companies and companies not having share capital other than section 25
Tripura (companies having share capital other than section 25)	10	100	150	NIL	These rules shall also apply to section 25 companies and companies not having share capital other than section 25
Arunachal Pradesh (companies having share capital other than section 25)	10	200	500	NIL	These rules shall also apply to section 25 companies and companies not having share capital other than section 25

Name of state/ union territory	Amount in Rupees				
	Form 1	**MoA**	**AoA**	**Form 5**	**Remarks**
Mizoram (companies having share capital other than section 25)	10	100	150	NIL	These rules shall also apply to section 25 companies and companies not having share capital other than section 25
Kerala (companies having share capital other than section 25)	25	500	1000	NIL	These rules shall also apply to section 25 companies and companies not having share capital other than section 25
Lakshadweep (companies having share capital other than section 25)	25	500	1000	NIL	These rules shall also apply to section 25 companies and companies not having share capital other than section 25
Madhya Pradesh (companies having share capital other than section 25)	10	500	0.15% of authorised capital or 1000, whichever is more subject to a maximum of 5 lakhs of stamp duty.	Stamp duty shall be: 0.15% of amount of increased authorised capital subject to maximum of Rs. 5 lakhs of stamp duty **less** 0.15% of amount of existing authorised capital subject to maximum of Rs. 5 lakhs of stamp duty	
Madhya Pradesh (companies not having share capital other than section 25	10	500	1000	NIL	
Madhya Pradesh (Section 25 companies)	10	NIL	NIL	NIL	
Chhattisgarh (companies having share capital other than section 25)	10	500	0.15% of authorised capital or 1000, whichever is more subject to a maximum of 5 lakhs of stamp duty	Stamp duty shall be: 0.15% of amount of increased authorised capital subject to maximum of Rs. 5 lakhs of stamp duty **less** 0.15% of amount of existing authorised capital subject to maximum of Rs. 5 lakhs of stamp duty	
Chhattisgarh (companies not having share capital other than section 25)	10	500	1000	NIL	
Chhattisgarh (Section 25	10	NIL	NIL	NIL	

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	Form 1	MoA	AoA	Form 5	Remarks
companies)					
Rajasthan (companies having share capital other than section 25)	10	500	0.5% of authorised capital	0.5% of amount of increase in authorised capital	These rules shall also apply to Section 25 companies having share capital
Rajasthan (companies not having share capital other than section 25)	10	500	500	NIL	These rules shall also apply to Section 25 companies not having share capital
Punjab (companies having share capital other than section 25)	15	500	500 if authorised capital is less than equal to Rs. 1 lakh and 1000 if authorised capital is greater than Rs. 1 lakh	NIL	
Punjab (companies not having share capital other than section 25)	15	500	500	NIL	
Punjab (Section 25 companies)	15	NIL	NIL	NIL	
Himachal Pradesh (companies having share capital other than section 25)	3	60	60 if authorised capital is less than equal to Rs. 1 lakh and 120 if authorised capital is greater than Rs. 1 lakh	NIL	
Himachal Pradesh (companies not having share capital other than section 25)	3	60	60	NIL	
Himachal Pradesh (Section 25 companies)	3	NIL	NIL	NIL	
Chandigarh (companies having share capital other than section 25)	3	500	1000	NIL	
Chandigarh (companies not having share capital other than section 25)	3	500	1000	NIL	
Chandigarh (Section 25	3	NIL	NIL	NIL	

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	Form 1	MoA	AoA	Form 5	Remarks
companies)					
Uttar Pradesh (companies having share capital other than section 25)	10	500	500	NIL	These rules shall also apply to companies not having share capital (other than section 25) and to Section 25 companies having share capital
Uttar Pradesh (Section 25 companies)	NIL	NIL	NIL	NIL	These rules shall be applicable only to section 25 companies not having share capital.
Uttarakhand (companies having share capital other than section 25)	10	500	500	NIL	These rules shall also apply to companies not having share capital (other than section 25) and to Section 25 companies having share capital
Uttarakhand (Section 25 companies)	Nil	Nil	Nil	Nil	These rules shall be applicable only to section 25 companies not having share capital.
West Bengal (companies having share capital other than section 25)	10	60	300	NIL	These rules shall also apply to companies not having share capital other than section 25
West Bengal (Section 25 companies)	10	NIL	NIL	NIL	
Karnataka (companies having share capital other than section 25)	20	1000	500 on every Rs.10 lakhs of authorised capital or part thereof	500 on every Rs.10 lakhs of amount of increase in authorised capital or part thereof, subject to a minimum of 500.	
Karnataka (companies not having share capital other than section 25)	20	1000	500	500	
Karnataka (Section 25 companies)	20	NIL	NIL	NIL	

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	Form 1	MoA	AoA	Form 5	Remarks
Gujarat (companies having share capital other than section 25)	20	100	0.5% of authorised capital subject to maximum of 5 lakhs	Stamp duty shall be- 0.5% of amount of increased authorised capital subject to maximum of Rs. 5 lakhs of stamp duty **less** 0.5% of amount of existing authorised capital subject to maximum of Rs. 5 lakhs of stamp duty	
Gujarat (companies not having share capital other than section 25)	20	100	1000	NIL	
Gujarat (section 25 companies)	20	NIL	NIL	NIL	
Dadra and Nagar Haveli (companies having share capital other than section 25)	1	15	25	NIL	These rules shall also apply to companies not having share capital other than section 25.
Dadra and Nagar Haveli (section 25 companies)	1	NIL	NIL	NIL	
Goa (companies having share capital other than section 25)	20	150	Rs. 1000/- for every Rs. 5 lakhs or part thereof authorized capital.	Rs. 1000/- for every Rs. 5 lakhs of amount of increase in authorised capital or part thereof.	
Goa (companies not having share capital other than section 25)	20	150	1000	NIL	
Goa (section 25 companies)	20	NIL	NIL	NIL	
Daman and Diu (companies having share capital other than section 25)	20	150	Rs. 1000/- for every Rs. 5 lakhs or part thereof authorized capital.	Rs. 1000/- for every Rs. 5 lakhs of amount of increase in authorised capital or part thereof	
Daman and Diu (companies not having share capital other than section 25)	20	150	1000	NIL	
Daman and Diu (section 25 companies)	20	NIL	NIL	NIL	
Andaman and Nicobar	20	200	300	NIL	

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	Form 1	MoA	AoA	Form 5	Remarks
(companies having share capital other than section 25)					
Andaman and Nicobar (companies not having share capital other than section 25)	20	200	300	NIL	
Andaman and Nicobar (section 25 companies)	20	NIL	NIL	NIL	

Stamp duty rules for Form 44

Rs. 100 for Delhi and Rs. 50 for all other states. Stamp rule for Form 44 shall be based only on state where principal place of business of the foreign company is to be situated and **shall not be** based on state where the authorised representative is residing.

Disclaimer- All initiatives have been taken to make the database in respect of stamp duty as authentic as possible. However, users are requested to refer the relevant Stamp Act/ Rules of the concerned State/ Union Territory Government for the authentic version. Along with the above, Ministry of Corporate Affairs or its service provider shall not be responsible for any loss to any person caused by any shortcoming, discrepancy or inaccuracy in the information regarding such database on the website of MCA. Any discrepancy found on this website may be brought to the notice of MCA.