State wise stamp duty rules for eForm INC-2/ INC-7, Memorandum of Association (MoA), Articles of Associations (AoA), eForm SH-7 and eForm FC-1)

Stamp duty rules for INC-2/ INC-7, MoA, AoA, and SH-7

Name of state/ union territory	Amount in Rupees				
	INC-2/ INC-7	**MoA**	**AoA**	**SH-7**	**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 **increase in authorized capital** subject to maximum of Rs. 25 Lakhs.	
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 lakhs of authorised capital or part thereof subject to a maximum of 50 lakhs of stamp duty.	Stamp duty shall be Rs. 1000 on every Rs.5 Lakhs of amount of **increase in authorised capital** or part thereof subject to a maximum of 50 Lakhs of stamp duty. However, in the case of increase of Authorised Capital beyond Rs.	For eg- For SH-7, If auth. Capital is increased from Rs. 240 crores to Rs. 300 crores then stamp duty payable shall be calculated on Rs. 10 crores (i.e. Rs. 250 crores-

Name of state/ union territory	**Amount in Rupees**				
	INC-2/ INC-7	**MoA**	**AoA**	**SH-7**	**Remarks**
				2,50,00,00,000/-, No Stamp duty shall be payable.	Rs. 240 crores) and not on Rs. 60 crores (i.e. Rs. 300 crores- Rs.240 crores) as no stamp duty is payable beyond authorised capital of Rs. 250 crores.
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	0.15% of amount of **increase in authorised capital** subject to a minimum of Rs. 1000/- and maximum of Rs. 5 Lakhs.	These rules shall also apply to section 25 companies having share capital. Stamp rule for SH-7 implies that the maximum limit of Rs. 5 Lakhs shall be calculated every time there is any increase in share capital, even if the company has already paid Rs. 5 Lakhs of stamp duty.
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**				
	INC-2/ INC-7	**MoA**	**AoA**	**SH-7**	**Remarks**
Bihar (companies having share capital other than section 25)	20	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 higher 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 lakh and 300 if authorised capital is greater than Rs. 1 lakh	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 section 25)	20	200	300	NIL	These rules shall also apply to companies not having share capital other than

Name of state/ union territory	**Amount in Rupees**				
	INC-2/ INC-7	**MoA**	**AoA**	**SH-7**	**Remarks**
					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	

Name of state/ union territory	Amount in Rupees				
	INC-2/ INC-7	MoA	AoA	SH-7	Remarks
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
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 higher 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	
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 higher 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	

Name of state/ union	**Amount in Rupees**

territory	INC-2/ INC-7	MoA	AoA	SH-7	Remarks
				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	
Chhattisgarh (companies not having share capital other than section 25)	10	500	1000	NIL	
Chhattisgarh (Section 25 companies)	10	NIL	NIL	NIL	
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)	25	5000	5000 if authorised capital is less than equal to Rs. 1 lakh and 10,000 if authorised capital is greater than Rs. 1 lakh	NIL	
Punjab (companies not having share capital other than section 25)	25	5000	5000	NIL	
Punjab (Section 25 companies)	25	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	

Name of state/ union territory	Amount in Rupees				
	INC-2/ INC-7	MoA	AoA	SH-7	Remarks
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 companies)	3	NIL	NIL	NIL	
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	10	NIL	NIL	NIL	

Name of state/ union territory	**Amount in Rupees**				
	INC-2/ INC-7	**MoA**	**AoA**	**SH-7**	**Remarks**
companies)					
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	NIL	
Karnataka (Section 25 companies)	20	NIL	NIL	NIL	
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)	50	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)	50	150	1000	NIL	
Goa (section 25 companies)	50	NIL	NIL	NIL	
Name of state/ union territory	**Amount in Rupees**				
	INC-2/ INC-7	**MoA**	**AoA**	**SH-7**	**Remarks**
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 (companies having share capital other than section 25)	20	200	300	NIL	
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 FC-1

Rs. 100 for Delhi and Rs. 50 for all other states/ UTs.

Disclaimer

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