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**GOVERNMENT OF TELANGANA  
REGISTRATION AND STAMPS DEPARTMENT**

From  
Rajeevgandhi Hanumanthu, I.A.S.,  
Commissioner & Inspector General of  
Registration and Stamps,(FAC)  
Telangana, Hyderabad.

To  
Prof.(Dr.) Unnat P.Pandit,  
Controller General of Patents, Designs  
and Trade Marks & Registrar of  
Geographical Indications, Baudhik  
Sampada Bhawan, Plot No.32, Sector-  
14, Dwaraka, New Delhi-110078.

**Letter No.S1/Peshi/469/2026, Dated: 15-06-2026**

Sir,

Sub:Registration and Stamps Department – Applicable Stamp Duty on  
Power of Authorization as per the Indian Stamp Act for matters  
relating to intellectual Property – Reg.

Ref:Application of Prf.(Dr.) Unnat P. Pandit, Controller General of  
Patents, Designs and Trade Marks & Registrar of Geographical  
Indications, Dt:21.05.2026 received on 01.06.2026.

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Kind attention is invited to the reference cited, wherein, it was requested  
State/UT authorities to ensure uniformity and facilitate compliance, to provide  
details regarding:

- Applicable stamp duty amount/rate for General Power of Attorney
- Relevant statutory provisions/articles under the applicable Stamp Act
- Mode of payment/execution permitted (e-stamp, stamp paper, franking,  
etc.):
- Any exemptions or special provisions applicable, if any

In this regard, it is to inform that

**(i)& (ii)Applicable stamp duty amount/rate for General Power of**

**Attorney** : Power of Attorney executed in favour of a Patent  
Agent/Trademark Agent for representation before the CGPDTM is  
treated as a Power of Attorney not relating to immovable property.  
Hence, applicable stamp duty is chargeable under **Article 42** of  
Schedule I-A to the Indian Stamp Act,1899.

Sl.No.	General Power of Attorney purpose other than authorising sell, transfer or develop immovable property	Stamp Duty	Registration fee
1	a) Authorising not more than five persons	50/-	5000/-
2	Authorising more than five, but not more than ten persons	75/-	5000/-

- (iii) Relevant statutory provisions/articles under the applicable  
Stamp Act:** Applicable Stamp duty is chargeable under **Article 42** of  
Schedule I-A if Indian Stamp Act, 1899 (copy enclosed).



(iv) **Mode of payment/execution permitted (e-stamp, stamp paper, franking, etc.):** e-STAMPS.

(v) **Any exemptions or special provisions applicable, if any:**

No specific exemption for Powers of Attorney executed in favour of Patent Agents or Trademark Agents for representation before the CGPDTM has been identified under the general provisions.

Hence, it is submitted for information.

Yours faithfully,

Sd/- Rajeevgandhi Hanumanthu  
Commissioner and Inspector General of  
Registration and Stamps, Telangana, Hyderabad.

*V. Anil Kumar*  
for Commissioner and Inspector General of  
Registration and Stamps, Telangana, Hyderabad.

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Where certain partners execute a document releases their interest in favour of remaining partners, it is not a conveyance. [*T.T. Meenakshi v. District Registrar*, (1994) 1 MLW 316].

#### 42. Power of Attorney as defined by

Section 2 (21) not being a proxy:

- <sup>1</sup>(a) when executed for the sole purpose of <sup>2</sup>[Twenty rupees] procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents;
- (b) when authorising one person or more <sup>3</sup>[Twenty rupees] to act in a single transaction other than the case mentioned in Clause (a);
- (c) when authorising not more than five <sup>3</sup>[Fifty rupees] persons to act jointly and severally in more than one transaction or generally;
- (d) when authorising more than five but <sup>3</sup>[Seventy-five rupees] not more than ten persons to act jointly and severally in more than one transaction or generally;
- \*\*<sup>4</sup>(e) when given for consideration and authorising the attorney to sell any immovable property; The same duty as a conveyance (No. 20) for a consideration or <sup>4</sup>market value equal to the amount of the consideration
- (f) in any other case; <sup>5</sup>[Twenty-five rupees] for each person authorised
- <sup>6</sup>[(g) when given for construction on, development of, or sale or transfer (in any manner whatsoever) of, any immovable property; Five rupees for every one hundred rupees or part thereof on the market value of the property.]

**N.B.:** The term "registration" includes every operation incidental to registration under the Indian Registration Act, 1908 (Central Act 16 of 1908).

1. Note: Clauses (a) to (d) and (f) Registration charges Rs. 100/- vide G.O. Ms. No. 2045/Reg.I, dt. 28.11.05 w.e.f. 01.12.05.
  2. Subs. by A.P. Act 22 of 1989 w.e.f. 1-4-1990.
  3. Subs. by A.P. Act 22 of 1989 w.e.f. 1-4-1990.
  - \*\* Note:— Clauses (e) and (g) Registration charges Rs. 1000/- vide G.O. Ms. No. 2045 (Reg. I), dt. 28.11.05 w.e.f. 01.12.05.  
Article 1(D) and 1(F) of Registration charges omitted by same G.O. *Ibid*.
  4. A.P. Act XXII of 1971.
  5. Subs. by A.P. Act 22 of 1989 w.e.f. 1-4-1990.
  6. Added by A.P. Act 21 of 1995, Section 2 (b) w.e.f. 1-4-1995.
- \* For reductions please see Item 142, of the Chapter Reductions and Remissions, printed infra.