



Stamps Act S. 47-A - Nature of user is relatable to the date of purchase and it is relevant for the purpose of calculation of stamp duty.

**Stamps Act, 1899 (2 of 1899) Section 47-A - Merely because the property is being used for commercial purpose at the later point of time may not be a relevant criterion for assessing the value for the purpose of stamp duty - The nature of user is relatable to the date of purchase and it is relevant for the purpose of calculation of stamp duty.**

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[PLR 317501](#)

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