



# Punjab Government Gazette

## EXTRAORDINARY

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### LEGISLATIVE SUPPLEMENT

	<b>Contents</b>	<b>Pages</b>
<b>Part - I</b>	<b>Acts</b>	
	<i>Nil</i>	
<b>Part - II</b>	<b>Ordinances</b>	
	<i>Nil</i>	
<b>Part - III</b>	<b>Delegated Legislation</b>	
	Notification No.S.O.5/P.A.25/1961/S.38/2026 dated 02.02.2026 partially modifying the Government of Punjab, Department of Cooperation, Notification No.S.O.312/P.A.25/1961/S.38/2025 dated the 20th November, 2025, Notification No.S.O.314/P.A.25/1961 /S.38/2025 dated the 28th November, 2025 and Notification No.S.O.2/P.A.25/1961/S.38/2026 dated the 12th January, 2026.	... 119-120
<b>Part - IV</b>	<b>Correction Slips, Republications and Replacements</b>	
	<i>Nil</i>	

**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF COOPERATION**  
**(COOPERATION-1 BRANCH)**

**NOTIFICATION**

The 2nd February, 2026

**No. S.O.5/P.A.25/1961/S.38/2026.-** WHEREAS the Government of Punjab, Department of Cooperation, issued Notification No. S.O.312/P.A.25/1961/S.38/2025, dated the 20th November, 2025, Notification No. S.O.314/P.A.25/1961/S.38/2025, dated the 28th November, 2025, and subsequent notifications including Notification No. S.O.2/P.A.25/1961/S.38/2026, dated the 12th January, 2026, relating to stamp duty and registration of properties of co-operative housing societies;

And whereas the Government has reviewed the operation of the above said notifications with a view to removing anomalies, ensuring uniform treatment of members of co-operative housing societies, facilitating formal registration, and securing certainty and continuity of State revenue in future transactions;

Now, therefore, in exercise of the powers conferred by section 38 of the Punjab Co-operative Societies Act, 1961 (Punjab Act No. 25 of 1961), and in partial modification of the notifications referred to above, the Governor of Punjab is pleased to notify as follows, namely:-

**1. Concessional registration for members as on the relevant date.-**

(1) In respect of any plot or dwelling unit of a co-operative society, any person whose name appears in the records of the society as a member as on the 20th November, 2025, being the date on which the statutory registration regime first became applicable, whether as an original allottee, transferee, or substituted member, shall be entitled to get the conveyance or transfer deed registered and shall not be liable to stamp duty or other statutory charges, including Social Infrastructure Cess, Punjab Infrastructure Development Board (PIDB) charges, Special Infrastructure Development Fee or any other similar levy, and shall be liable to pay only the registration fee at the rate of one per cent (1%) of the consideration mentioned in the instrument or the prevailing Collector rate, whichever is higher, subject to a maximum of ₹ 2,00,000 (Rupees Two Lakh only).

(2) The concession under sub-clause (1) shall be available only in respect of one instrument of conveyance or transfer in a co-operative housing society,

irrespective of whether such instrument is executed in favour of the member himself or herself or in favour of his or her spouse or dependent children, as permissible under the rules governing co-operative housing societies.

(3) The concession under this clause shall be available irrespective of the date on which the instrument is presented for registration, provided that eligibility is determined with reference to 20th November, 2025, which shall be the relevant date for this purpose.

**2. Withdrawal of time-linked concessional provisions.-** Any provisions contained in the earlier notifications providing time-bound or phased concessional rates for registration of instruments shall cease to apply, and registration of eligible cases shall henceforth be governed exclusively by sub-clause (1) of clause 1.

**3. Subsequent transfers and scope of concession.-** (1) The concession under sub-clause (1) of clause 1 shall be optional to a member eligible as on 20th November, 2025 and shall also extend to registration in favour of; (a) legal heirs on whom the property has devolved or may devolve; and (b) spouse and blood relatives who have been granted exemption by the Department of Revenue, in accordance with the clarifications contained in the earlier notifications.

(2) However, where the property is transferred to any other person, whether directly or after obtaining registration under clause (1), the conveyance or transfer deed executed in favour of such transferee shall be liable to stamp duty, registration fee and other charges at the normal rates applicable under law on the date of such transfer.

**4. Saving.-** Nothing in this notification shall affect the levy, collection or payment of stamp duty or registration charges in respect of any instrument not covered under clause (1), which shall continue to be governed by the provisions of law applicable at the relevant time.

Sd/-

**AJIT BALAJI JOSHI, IAS,**

Administrative Secretary to Government of Punjab,  
Department of Cooperation.