

O/o. Inspector General of Registration,
Chennai 28.

Circular No.44696/P1/2013 Dt.30.10.2013

Sub: Clarification – rectification to sale deeds
executed by Tamilnadu Housing Board
are not chargeable to stamp duty – reg.

- Ref: 1. IGR Circular No.3/C1/2011 Dt.7.2.2011
2. G.O.Ms.No.226 C.T.Dept Dt.15.12.2003
3. G.O.Ms.No.72, C.T.& R Dept.,
Dt.21.6.2013
4. IGR Circular No.54523/C4/2001
Dt.23.9.2002
5. Govt. letter No.54293/J2/90 CT&RE
Dept., Dt.4.3.1994

In the reference 1st cited, clarification was given to all the registering officers stating that the rectification deed to an earlier sale, executed by Tamilnadu Housing Board in favour of subsequent purchaser may be accepted for registration, subject to the condition that the same is duly signed by the Tamilnadu Housing Board and the subsequent purchaser. As regards the chargeability of stamp duty for such rectification deeds, the following clarification is now issued for strict adherence.

In the reference 5th cited, Government have already clarified that in as much as the sale deed executed by Tamilnadu Housing Board is not chargeable to duty on the market value of the property, the subsequent rectification deed if any, executed by the said Board need not be chargeable to stamp duty under Section 47B of the Indian Stamp Act.

3. Based on the direction given by Madras High Court, clarification was given in reference 4th cited stating that the sale deeds executed by Tamil Nadu Housing Board , including for commercial purpose, are chargeable to stamp duty only to the extent of consideration amount mentioned in the document and proceedings under Section 47A need not be pursued. Further, in reference 2nd and 3rd cited, Government have reduced the stamp duty chargeable on the instruments of sale executed by the Tamilnadu Housing Board to the extent of the cost of the plot or the value set forth in the instruments respectively. As such those sale deeds cannot be subjected to proceedings under Section 47A of the Indian Stamp Act.

4. In light of the clarification given by Government vide reference 5th cited, it is reiterated that rectification deed executed by Tamilnadu Housing Board(including the one executed in favour of subsequent purchaser), which rectify any error in the description of property as set forth in any earlier sale deed should be treated as mere rectification deed as the same is not chargeable to duty as prescribed under Section 47B of the Indian Stamp Act.

for Inspector General of Registration

To
All Sub Registrars,
All District Registrars,
All zonal Assistant Inspector General of Registrations,
All Deputy Inspector General of Registrations &
Regional Training Institute.