

தமிழ்நாடு அரசு

பதிவுத்துறை

சமாதான் திட்டம்

பதிவு செய்யப்பட்டு இந்திய முத்திரை சட்டப் பிரிவு 47(ஏ) & 19(B)(4) ன் கீழ் மதிப்பு நிர்ணயத்திற்காக 31.07.2011 அன்று மாவட்ட வருவாய் அலுவலர் (முத்திரை) மற்றும் தனித்துணை ஆட்சியர்(முத்திரை)யிடம் மற்றும் சார்பதிவாளரிடம் நிலுவையாக உள்ள ஆவணங்களைப் பொதுமக்கள் உடன் திரும்பப் பெற ஏதுவாக தமிழ்நாடு அரசு 'சமாதான் திட்டம்' ஒன்றை அறிவித்துள்ளது. இதன்படி, ஆவணதாரர்கள், பதிவு அலுவலரால் ஆவணச் சொத்திற்கு கணக்கிட்ட மதிப்பிற்குச் செலுத்தவேண்டிய முத்திரைத் தீர்வையில், ஆவணதாரர் ஏற்கனவே ஆவணத்தில் செலுத்திய முத்திரைத் தீர்வை போக, மீதி செலுத்தவேண்டிய தொகையில் 3ல் 2 பங்கு மட்டும் செலுத்தி ஆவணத்தை உடன் திரும்பப் பெற்றுக்கொள்ளலாம். செலுத்தவேண்டிய பதிவுக் கட்டணமும் இதே அளவிற்கு 3ல் 2 பங்கு செலுத்தப்பட்டால் போதுமானது. இச்சலுகை 1.11.2011 முதல் 3 மாதங்களுக்கு (31.01.2012 வரை) மட்டும் நடைமுறையில் இருக்கும். இத்திட்டம், எக்காரணம் கொண்டும் இக்காலத்திற்குப்பின் நீட்டிக்கப்படாட்டாது. இத்திட்டத்தைப் பயன்படுத்திக் கொள்வதன் மூலம், மதிப்பு நிர்ணயத்திற்காக மாவட்ட வருவாய் அலுவலர் (முத்திரை) மற்றும் தனித்துணை ஆட்சியர் (முத்திரை) மேற்கொள்ளும், கள ஆய்வு, விசாரணை போன்ற நடைமுறைகளைத் தவிர்க்கலாம்.

இந்த சந்தர்ப்பத்தை பயன்படுத்திட பொதுமக்கள் சம்பந்தப்பட்ட சார்பதிவாளரை அணுகலாம். ஆவணங்கள் உடன் திரும்பப்பெற பொதுமக்கள் வசதிக்காக சிறப்பு ஏற்பாடுகள் சார்பதிவாளர் அலுவலகத்தில் செய்யப்பட்டுள்ளன. முத்திரைத் தீர்வை மற்றும் பதிவுக் கட்டணம் வங்கி வரைவோலை/கருவூலக செலுத்துச் சீட்டு செலுத்திடலாம்.

ஆவணம் அன்றே திரும்ப வழங்கப்படும். இதனில் ஐயப்பாடுகள் குறித்து சம்பந்தப்பட்ட மாவட்டப்பதிவாளர்/ துணைத்தலைவர்/ பதிவுத்துறைத்தலைவர், சென்னை-28-யை தொடர்புகொள்ளலாம். அல்லது igr@tnreginet.net-எனும் மின்னஞ்சலில் அனுப்பலாம்.



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ABSTRACT



Registration Department – SAMADHAN SCHEME – Collection of stamp duty from instruments pending for determination of market value under sections 47A(1), 47A(3), 47A(5), 47A(6), 47A(10) and 19B(4) of the Indian Stamp Act, 1899 – Remission of 1/3rd of difference of duty chargeable on the value of properties as proposed by the Registering Officer and the duty already paid – Ordered - Notification – Issued.

COMMERCIAL TAXES AND REGISTRATION (J1) DEPARTMENT

G.O.Ms.No. 132

Dated : 31.10.2011

Read:

1. G.O.Ms.No.35, Commercial Taxes Department, dated 26.02.1999.
2. G.O.Ms.No.117, Commercial Taxes Department, dated 26.09.2002.
3. G.O.Ms.No.193, Commercial Taxes Department, dated 27.12.2004.
4. G.O.Ms.No.95, Commercial Taxes and Registration Dept., Dated 23.04.2007

Read also:

5. From the Inspector General of Registration, Letter No.63244/C2/2011, dated 22.7.2011

ORDER

The Government through the Government Orders first to fourth read above, on various occasions, have implemented Samadhan Scheme for instruments pending for determination of market value and the proper stamp duty payable thereon as per section 47-A of the Indian Stamp Act, 1899.

2. As per section 47A (1) of the Indian Stamp Act, 1899, the registering officer, while registering any instrument of conveyance etc., has reason to believe that the market value of the property which is the subject matter of conveyance has not been truly set forth in the instrument, he may, after registering such instrument refer the same to the Collector for determination of the market value of such property and the proper duty payable thereon.

3. Considering the huge number of documents pending with the Collectors (District Revenue Officer(Stamps)/ Special Deputy Collector(Stamps)) for determination of market value and in order to enable the public to get back the registered documents quickly and also to enable the Government to realise immediately the revenue blocked in these documents, the Inspector General of Registration, in his letter fifth read above, has sent a proposal to Government that a 'Samadhan Scheme', as was implemented earlier may be introduced again.

4. In the Budget Speech for 2011-12, it has been announced that registered documents that have been referred under section 47A are pending inspection and fixation of market value and that as a result of this, the concerned persons are unable to get back the documents and the revenue due to the Government is unnecessarily locked up and therefore, the Government will reintroduce the Samadhan Scheme to realize the locked up revenue and also benefit the people by enabling them to get back their documents using this scheme.

5. As announced in the Budget Speech 2011-12, the Government have decided to implement a 'Samadhan Scheme', by giving a remission of 1/3rd of the difference of stamp duty between the duty already paid and what is chargeable on the value of the properties (both for land and buildings including chargeable assets) as proposed by the registering officer on the basis of guideline Register in respect of land and the PWD Schedule of Rates in respect of buildings. The Government issue the following instructions in this regard:-

(a) The stamp duty remission shall be given in respect of instruments pending as on 31/7/2011 under sections 47 A(1), 47A(3), 47A(5), 47A(6), 47A(10) and 19B(4) of the Indian Stamp Act, 1899 for determination of market value and also in respect of instruments registered and pending with the registering officer as on 31/07/2011 for referring to the Collector under sub-section (1) and (3) of section 47-A and sub-section (4) of section 19B of the said Act for determination of market value;

(b) The scheme shall be in operation for a period of three months from the date of notification;

(c) The deficit stamp duty shall be collected in the Sub-Registrar office concerned.

6. As regards registration fee, the Government direct that in as much as stamp duty is reduced by issue of notification under section 9 of the Indian Stamp Act, 1899, the registration fee has to be levied on the reduced value for which stamp duty has to be paid according to Article 1(b) of the Table of Fees of the Registration Act, 1908 and hence it is not necessary to issue a separate notification for remitting the registration fee.

7. The notification appended to this order will be published in the Tamil Nadu Government Gazette, Extraordinary, dated 1.11.2011.

8. The works Manager, Government Central Press is requested to send 100 Copies of the Tamil Nadu Government Gazette, Extraordinary, dated 1.11.2011 in which the notification appended hereto is published, to the Government and to the Inspector General of Registration.

9. This order issues with the concurrence of the Finance Department vide its U.O.No. 197/Secy(Expr)/2011, dated 17.08.2011.

(BY ORDER OF THE GOVERNOR)

**SUNIL PALIWAL
SECRETARY TO GOVERNMENT**

To

The Inspector General of Registration, Chennai-28

The Works Manager, Government Central Press. Chennai-79

The AG, Chennai-18

The AG(Audit), Chennai-6

The AG, Chennai-35

Copy to:

The Chief Minister's Office, Chennai-9

The Finance Department, Chennai-9

The Law Department, Chennai-9

Sf/Sc

//FORWARDED/BY ORDER//

ck 2/11/11

SECTION OFFICER

APPENDIX.

NOTIFICATION.

In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (Central Act II of 1899), the Governor of Tamil Nadu hereby remits one-third of the difference of stamp duty between the duty already paid and what is chargeable on the value of the properties (both for land and buildings including chargeable assets) as proposed by the registering officer with reference to the Guideline Register referred to in sub-rule (4) of rule 3 of the Tamil Nadu Stamp (Prevention of Under-valuation of Instruments) Rules, 1968 and the Schedule of Rates prescribed by the Public Works Department,-

(i) in respect of instruments which have been referred to under sub-section (1) of section 47-A of the said Act and are pending with the Collector for determination of market value as on the 31st July 2011;

(ii) on the instruments on which suo motu action has been taken by the Collector under sub-section (3) of the said section 47-A of the said Act and are pending with him as on the 31st July 2011;

(iii) on the instruments in respect of which appeals have been preferred to the Chief Controlling Revenue Authority under sub-section (5) of the said section 47-A of the said Act and are pending with him as on the 31st July 2011;

(iv) on the instruments on which suo motu action has been taken by the Chief Controlling Revenue Authority under sub-section (6) of the said section 47-A of the said Act and are pending with him as on the 31st July 2011;

(v) on the instruments in respect of which appeals have been preferred to the High Court under sub-section (10) of the said section 47-A of the said Act and are pending in the High Court as on the 31st July 2011;

(vi) on the instruments referred to in sub-section (4) of section 19-B of the said Act, which are pending with the Collector as on the 31st July 2011; and

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(vii) in respect of instruments registered and pending with the registering officer as on the 31st July 2011 for referring the same to the Collector under sub-sections(1) and (3) of section 47-A or under sub-section (4) of section 19-B of the said Act for determination of market value.

2.The above remission will be in force for three months only from the date of this Notification.

SUNIL PALIWAL
SECRETARY TO GOVERNMENT

//TRUE COPY//

CK 3/2/11

SECTION OFFICER