

Chapter -XIII

Particulars of recipients of concessions permits or authorisations granted by it

Sl. No	List of Beneficiaries	Available concessions	G.O.No.&Date
1.	State/Central Government Staff	Full remission of stamp duty on the mortgage Deed executed for securing repayment of HBA	G.O.Ms.No.1224 Revenue dt.25.4.64
2.	Charitable/Religious Trust or society	50% remission of stamp duty on Gift or settlement Deeds	G.O.Ms.No.1224 Revenue dt.25.4.64
3.	Allottees in Economically Weaker sections of society	Full remission of stamp duty on Sale Deeds executed by TamiNadu Slum Clearance Board under the Slum Tenements programme or Rehabilitation of Slum Dwellers Programme.	G.O.Ms.No.9/Commercial Taxes & Registration (J1) Department, dt.8.1.98.
4.	Allottees under Low Income, Group, Middle Income Group and Higher Income Group Schemes.	Stamp Duty reduced in respect of Sale Deeds executed by Tamil Nadu Slum Clearance Board to the extent payable on the price at which the allotment of tenements or plots are made	G.O.Ms.No.9/Commercial Taxes & Registration (J1) Department, dt.8.1.98.
5.	The occupier IT Companies in TIDEL Park Ltd Taramani, Chennai.	Remission of stamp duty in respect of instruments relating to Sale or lease of built up space	G.O.(Ms) No.161/Commercial Taxes (J) Department dt.13.10.2000

		executed by TIDEL Park Ltd Taramani, Chennai	
6.	Eminent Sport persons belonging to Tamil Nadu who have won medals in the Olympic Games or international tournaments.	Remission of stamp duty in respect of the instrument of transfer of flats or houses allotted by TamilNadu Housing Board free of cost.	G.O.(Ms)No.96/Commercial Taxes dt.12.8.02
7.	Allottees	50% remission of stamp duty in respect of instruments executed by SIPCOT and SIDCO in respect of developed industrial plots, sheds for sale or lease or lease cum sale deed.	G.O.Ms.No.141/Commercial Taxes Department dt.30.9.2003
8.	Allottees	Stamp duty reduced to the extent of duty chargeable on the cost of plots/ proportionate land share as fixed by Tamil Nadu Housing Board at the time of allotment in respect of sale deeds executed by Tamil Nadu Housing Board.	G.O.Ms.No.226 /Commercial Taxes (J1) Department, dt.15.12.2003.
9.	All industrial Units in Special Economic Zone	Remission of stamp duty in respect of land transactions	G.O.Ms.No.96 /Commercial Taxes (J1) Department, dt.20.5.2004.
10.	Reconstruction Companies	Reduction of stamp duty to ten paise for every Rs.100/- on the Market Value of the property which is the	G.O.Ms.No.226 /Commercial Taxes (J1) Department, dt.4.3.2005

		subject matter of conveyance, subject to maximum of Rs one lakh, in respect of instruments providing for transfer of non-performing assets of Assignment of Debt.	
11.	S.C./S.T. Women Beneficiaries under the land purchase scheme for S.C./S.T	Reduction of 75% of stamp duty in respect of sale deeds (1 st sale) executed under hand purchase Scheme for S.C/S.T.	G.O.Ms.No.115/Commercial Taxes (J1) Department, dt.9.7.2004.
12.	Donor of human body/ organs after death for beneficial use of humanity	Remission of Registration Fee in respect of instrument of will for donating human body/organ after death for beneficial use of humanily.	G.O.Ms.No.31 /Commercial Taxes (J2) Department, dt.21.2.06
13	Farmers/Entrepreneurs of Tiny industries	Remission of stamp duty Chargeable under ARt 6 Schedule I of Indian Stamp ACT on instrument of DOT, pawn pledge	G.O.Ms.No.73 /Commercial Taxes (J1) Department, dt.22.7.06