

## **1. AFFIDAVIT**

**MEANING:-** Affidavit is a written statement on oath. It includes affirmation or declaration. In the case of persons allowed by law to affirm or declare instead of swearing. **(Article 4 of Schedule-IA of I.S.Act0**

**Stamp Duty** : Rs.10/- (Art.4 of Schedule-IA)  
w.e.f 1-4-90 (Act.No.22 of 1989)

**Registration fee** : Rs.100/- (Art.1(E) of Table of fee  
S.O.385.

### **Exemptions**

1. The affidavit intended to file in the court is exempted from payment of stamp duty. **(G.O.Ms.No.604 Rev. Dept. dt.26-6-1967).**
2. Affidavit or declaration in writing when made for the sole purpose of enabling any persons to receive any pension or charitable allowance. **(Under Art. 4 of Schedule-IA)**
3. Affidavit filed before the Registrar acting under Sec.73 & 74 in appeals require stamp duty since he is not a court but exercise the power of a court for certain purposes. The Stamp duty remitted on affidavits in **G.O.Ms.NO.604 Rev. dt.26-6-1967 does not apply in this case.**  
**(I.G's No.S1/17958/67, dt.17-10-67)**
4. A document evidencing a declaration of Trade Mark shall be treated as an Affidavit and registerable in Book-4 **(S.O.295)**

## 2. ADOPTION

**MEANING:-** Adoption is an act of giving and taking a child male or female into the family having no son or daughter. The law of adoption is governed by the "Hindu Adoptions and Maintenance Act, 1956.

**Important conditions for Adoption.**

1. The child intended to be adopted must complete the age of 15 years.  
**(Sec.10 of Hindu Adoption & Maintenance Act. 1956)**
2. If a male takes a girl in adoption, he must be 21 years older than the girl.  
If a female takes a boy in adoption, she must be 21 years older than the boy.  
**(Sec,11 of Hindu Adoption & Maintenance Act.1956)**

**STAMP DUTY:-** Rs.35/-      **Art. 3 of Sch. IA of I.S.Act.**  
**w.e.f 1-6-74 (Act.No.20 of 1974)**

**REGN. FEE:-** Rs.100/- Art. 2(IV) of Table of Fee & S.O.384

### Clarifications.

1. Where immediate right to the transfer of property in adoption deed creates immediate right to the transfer of property in favour of the adoptee, the document shall be viewed as an **Adoption deed and Settlement** falling under Sec.6 of I.S.Act.  
(I.G's No.G3/22334/64 Dt.29-12-1964)
2. If a deed of adoption contains disposition of property in favour of the adopted son which is not a legal consequence of the adoption, the document should be treated as a **settlement as well as a deed of Adoption** chargeable under Sec. 6 of I.S.Act. (I.G's No.S3/6796/65 Dt.7-8-1965. R.G.1965 Aug. page 8)
3. S.O.374: Where in a deed of Adoption, an immediate right and transfer of Property in favour of the adoptees is created, which is not a legal consequence of Adoption, the document can be viewed as an Adoption deed and a Settlement falling under Sec.6 of Indian Stamp Act.

**S.O.621(b):-** A document which merely declares the fact of the adoption of a son or the giving of a son in adoption is not an authority to adopt but a deed of adoption registerable in Book 4, or, if a right in immovable property is also created thereby in Book-I.

### **3. AGREEMENT OR MEMORANDUM OF AGREEMENT** **(Not otherwise provided)**

**Definition:-**Agreement is an instrument whereby the parties willfully agree to perform certain acts or refrain from doing something unilaterally or bilaterally.

#### **STAMP DUTY**

**Article 6 (A) of Sch. I A of I.S.Act.  
w.e.f 1-4-90 (Act. NO.22 of 1989)**

i) Value does not exceed Rs.5000/-	Rs.10/-
ii) Value up to Rs. 20000/-	Rs.20/-
iii) Value up to Rs.50000/-	Rs.50/-
iv) Value exceeds Rs.50000/-	Rs.100/-

#### **REGN. FEE.**

**0.5% Article  
I(A)(i) & (ii) of Table of fee.**

#### **AGREEMENT FOR MARRIAGE ADVANCE**

**Agreement executed by Govt. Employee in connection with marriage advance of Rs.3000/- sanctioned to him, the Stamp duty is exempt under G.O.Ms.No.1327 Revenue (U dt.22-8-1981. (Page157 of A.P.S.R's Diary, 2010)**

#### **Case Law.**

Article 6(B) of Schedule-IA of I.S.Act would be applicable only in such specified cases and Same cannot override the general provision of Article I(A). Agreement for agricultural land fall under the general provision of Article 6(A).

**Decision of A.P. High Court in C.R.P.No.6053 of 2002, Saranam Peda Appaiah Vs. S.Narasimha Reddy. Communicated by the C&I.G's Memo No.S1/16160/2004 dt.02-03-2004.**

#### 4. AGREEMENT TO SALE/DEVELOPMENT/CONSTRUCTION

**Meaning:** An agreement is an instrument whereby the parties willfully agree to perform certain acts or refrain from doing something unilaterally or bilaterally. (This was taken from Subbaraju Stamp Guide).

**STAMP DUTY:** - 5% On the M.V. or estimated cost of proposed construction or Development as in the case may be.  
(Article 6(B) of Schedule I-A of I.S.Act.) W.E.F. 01- 04-1995.  
(Act. No.21 of 1995)

**REGN. FEE.** Rs.1000/- Art. 1(A) (iii) (a) of Table of fee w.e.f. 01.12.2005  
(G.O.Ms.No. 2045 Revenue (Regn.I) Dept. Dt.28.11.2005.

#### REDUCTION OF STAMP DUTY.

1. **Agreement to Sale/Development/Construction:-**The Governor of A.P. hereby reduces the Stamp Duty to 1% payable under Art. 6(B) of Schedule-IA of I.S.Act, 1899 in respect of documents relating to Agreements or Memorandum of Agreements of Sale / Construction/ Development of immovable properties on the sale consideration or estimated cost of construction / Development as declared by the parties in the document **subject to a maximum of Rs.20000/- on the condition that the stamp duty so paid shall not be adjusted** at the time of registration of subsequent sale deed w.e.f. 01.08.2005. ( Notification-I of G.O.Ms. No.1475 Revenue (Regn.I) dept. dt.30.07.2005 Page 119 of A.P.S.R's Assn. Diary, 2006 (This Amendment was modified in another G.O. mentioned below)
2. **Reduction of Stamp duty:-**In respect of documents relating to Agreements or Memoranda of Agreements of Sale/Construction/ Development of immovable properties the stamp duty reduces to 1% on the market value of the property as per the basic value guidelines or consideration shown in the document or the estimated market value for land and complete construction made or to be made in accordance with schedule of rates approved by C&I.G whichever is higher subject to the condition that the stamp duty so paid **shall not be adjusted against the stamp duty payable on the sale deeds to be registered** at a later date in pursuance of such Agreements of Sale cum General Power of Attorney. These orders come in to force w.e.f.08.04.2008. (G.O.Ms.No.568 Revenue (Regn.I) Dept. Dt.01.04.2008 ) Page 246 of A.P.S.R's Assn. Diary, 2009.  
(This G.O. was revoked w.e.f.20-09-2010 vide G.O.No.1168 dt.15-09-2010 and restored the 5% stamp duty as per Article 6(B)

3. **Reduction of Stamp to Development Agreements entered into by the Govt.:-** The Governor of A.P. hereby reduces the stamp duty payable under article 6(B) of the Schedule-IA in respect of the instrument evidencing agreements for construction or development entered into by the Central or State Govt. or any authority or body incorporation by or under any Law for the time being in force or companies wholly owned by Central or State Govt. to Rs.100/- irrespective of the cost of construction or development with effect on and from the first day of April,1995, i.e., the date on which the Indian Stamp (A.P.Amendment Act, 1995) came into force. **(G.O.Ms.No.564 Rev.(Regn-I) Dept. dt.19-07-1999, Page134 of A.P.S.R's Assn. Diary,2000)**

### **CLARIFICATIONS.**

1. **Agreement treated as Conveyance:-**Agreement to sell without intention to execute a regular sale deed treated as conveyance. **(R.G. 1943/ 91 )**
2. **Agreement contains a Right or title conveyed is only a Sale:-**In the case of N.Hanumantharao vs. P.Narayana Prasad and others (SA/626 of 1980). The High Court of Andhra Pradesh held wherein through the documents styled as Agreement/ Agreement to sell, right, title or interest over the property is conveyed , such instruments should be stamped as regular sale deeds only but not as agreements though it contain a clause that a regular sale deed will be executed separately.**(I.G's Circular Memo No.S1/6114/85 Dt.08.08.1985.**
3. **Lease cum Sale Agreements Under Subsidized Industrial Housing Schem:-** Houses are constructed by Govt. of A.P. under "Subsidized Industrial Housing Scheme" and allotted to the Industrial workers be means of lease-cum-Sale Agreements and later sale deeds are executed in favour of the allottees after completion of the installments due to the Govt. When the Lease-cum-Sale Agreements executed by Govt. of A.P. in favour of the allottees at the time of allotment under this scheme are presented for registration, Stamp duty need not be levied since the Stamp Duty payable as per the explanation under Art.47-A of I.S.Act., is exempted as per item No.98 of Notification No.13 dt. 17-12-1938. The T.D has to be levied on the M.V as on the date of execution of subsequent sale deeds as per the fees table, on the deposit amount, first installment and property tax mentioned in the document in the document in respect of lease-cum-sale agreements.

When the regular sale deeds executed by the Govt. in favour of allottees (after the completion of all installments to the Govt.) are presented for registration, the Stamp duty leviable under Art.47-A of Schedule-IA to I.S.Act is exempt as per Item No.98 of Notification 13. But the T.D. and Registration fee have to be levied on the amount of consideration or the market value as on the date of execution of these sale deeds, whichever is higher. Same thing was reiterated through **(I.G's Procgs. No.S1/ 25341/92, dt.25-9-92.)**  
**(I.G's Procgs. NO.S1/23817/93, dt.14-10-93.)**

4. **Flats:-**In case of construction has started and lower slabs are completed and the scheduled property slab is not completed, the stamp duty is payable on foundation only, provided Agreement for construction of remaining portion is produced. **(Item IB-4 in C&I.G's Procgs. No.MV1/18289/95 Dt.01.07.1995)Page 145 of A.P.S.R's Assn. Diary, 1996.**
5. **Flats:-**In case of Registration at foundation stages, stamp duty is payable on the proportionate cost of foundation, provided Agreement for construction of remaining portion is produced under Sec.5 of the Apartment Act. **(Item IB-6 in C&I.G's Procgs. No.MV1/18289/95 Dt. 01.07.1995) Page 146 of A.P.S.R's Assn. Diary, 1996.**
6. **Development Agreement:-**Query: - What is the procedure and Stamp duty on the **development agreement** when the promoter is giving certain percentage of built-up area in the proposed construction towards the cost of the land?  
Ans: - Under 6(B) agreements for (1) Construction (2) Development (3) Sale are liable to Stamp duty. If the landlord gives his land to any of these three purposes stamp duty is payable. But it can be adjusted at the time of sale. **(Item III-(b) of C&I.G' Procgs. NO.MV1/18289/95 Dt.01.07.1995 Page 148 of A.P.S.R's Assn. Diary, 1996.**
7. **Development Agreements:-**The following clarification issued by the C&I.G on the query raised by the Guntur Apartment Builder's Association.

**Query:** -Not allowing registration of un-divided share of land unless it is accompanied by sale agreement between the builder and the party through construction agreement executed on stamp at 5% under Art. 6(B) of Schedule-IA of I.S.Act. is produced.

**Ans: -** The Builder / Developer not being the owner of the site, cannot be executed an Agreement of sale. His duty is only to construct or execute the work entrusted with. Therefore production of sale agreement of un-divided share of land need not be insisted upon. Registration of undivided share of land must be accompanied either construction or Development Agreement in respect of Apartment executed by paying stamp duty @ 5% under Art. 6(B) of Schedule-IA of I.S.Act. **(C&I.G's Memo No.MV1/8541/96 Dt.15.09.1997)**

8. **M.V. to Development Agreement:-**The chargeability of stamp duty on the Agreement to sale/construction/Development at the rate of 5% on the Market Value/Estimated cost of proposed construction/Development of such property as in the case may be, as mentioned in the agreement or the value arrived at in accordance with the schedule of rates prescribed by the P.W.D authorities whichever is higher.

The S.Rs should obtain the particulars needed under the Article in Annexure-IA without fail and prepare Annexure-IB on the three methods and to levy stamp duty on the higher. **(C&I.G's Memo No. CCRA3/17425/2001 Dt.18-12-2001)**

9. **Stamp duty on Security Deposit in Development Agreement Cum-GPA:-**The S.Rs are directed to levy stamp duty at the rate of 5% on the entire cost of proposed Construction/Development or construction cost as per the P.W.D rates whichever is higher and **amount paid as advance for transfer of property** in respect of Development Agreement-Cum-General Power of Attorney.

**(C&I.G's D.O.Letter No.CCRA3/315/2003 Dt.09.10.2003)**

10. **No Stamp duty to Security Deposit Amount in Development Agreement:-**The A.P.High Court has directed the Sub-Registrar Rajendra Nagar (Rangareddy Dist.) registered the Construction or Development Agreement without demanding any stamp duty on the deposit amount. **(W.P.No.1895 of 2007 M/s. Vertex Homes Pvt. Ltd. V District Registrar, RangaReddy, Page 175 of A.P.S.Rs Assn. Diary, 2008)**

11. **C&I.G's Clarification on Deposit Amount:-**The D.R.Rangareddy is informed that as Agreement by itself doesn't involve transfer of property the security deposit is not liable to be charged as advance in view of the Judgment of the Hon'ble High Court of A.P rendered in W.P. NO.1895/07. Therefore, the Component of Security deposit which is not liable for taxation shall be ignored. **(C&I.G's Draft Memo No.S1/4813/2008, dt.19-06-2008. Page 261 of A.P.S.R's Assn. Diary, 2009)**

12. **Market Value:-**If the survey number containing an acre rate, the adoption of site rate to the Development Agreement cum G.P.A would be quite irrational though it is mentioned in the document that the party to the agreement is planning to build villas, Duplex houses and flats in the lands now being purchased.**(C&I.G's Memo No.MV3/15056/2008 Dt.5.3.09)**
13. **Supplementary Development Agreement:-** After registration of Development Agreement, the parties have executed a Supplementary Agreement as explanatory Supplementary Agreements with details of distribution of earlier mentioned ratio by mentioning floorwise, flatwise details. Such documents are falling under Art.6(c) of Schedule-IA.**(C&I.G's Memo NO.S1/14034/2008, dt.16-10-2008). Page 253 to 255 of A.P.S.R's Assn. Diary, 2009.**
14. **Latest Instructions on Deposit by Developer:-**CCRA is clarified to the D.R. Hyderabad-I (South) that the interest free deposit in the development agreements has been made to instill confidence in the owner of the landed property and the mode of recovery of the interest free deposit alone will not alter the nature of document. As such the advance can not be construed as an advance for transfer of property and need not be charged with stamp duty.  
**(I.G's Cir. Memo No.CCRA1/13429/2008, dt. 01-10-2009).**

## **CASE LAWS.**

1. **Art. 6(B) not applied to Agreements relating to Agrl. Lands: -** The expression "Agreement to sale of any other immovable property" has to be interpreted keeping in view its principles of "Ejusdem generis" and hence, Art.6 (B) cannot be applied to agricultural lands. The Transactions left over by Art.6(B) and covered by Art.6(C) ***(Pechetti Rama Krishna Vs. Nekkanti Venkata Manohar 2004(1) ALD 557 approved) Saranam Peda Appaiah Vs. S.Narasimha Reddy 2004(5) ALD 653(DB)***
2. **Agreement of Sale of Vacant Sites:-**Article 6(B) would be applicable only in such specified cases mentioned against the Article and that the same can't override the general provisions of Art.6 (A) of Schedule-IA. ***Agreement to Sale of Vacant Site falls under general provision of Article 6(A) of Schedule-IA.*** Article 6(c) of Schedule-IA should be construed to be a case not Falling under either A or B of Art.6 of Schedule-IA. **(2004(1) ALD 557. Confirmed in S.Peda Appaiah vs. Narasimha Reddy, 2004 (5) AID 653(DB) A.P.High Court Judgment Dt.8-11-2003 in C.R.P.No.4396 of 2003)**



3. **Guarantee Agreement: -** Guarantee Agreement fell under the Art. 5(c) and Art.48 ( Now under Art.6) State Bank of Hyderabad Vs.Katha Papireddy **AIR 1975 AP25:1974(2) An WR 30:1975 Alt 14.**
4. Managing Agency Agreement falls under Art.6 and not under Art.33 **(Bharpet Mohammad Hussain Saheb Vs.District Registrar Kurnool. AIR 1964 AP 43:1963(1) An. WR 283: ILR 1964 AP1.)**
5. Development Agreement under which the Developer agrees to construct in petitioner for his benefit is not a conveyance. Any right or title or interest has been transferred from the land owner to the Developer and that the land owner continues to be owner of land and construction thereon. **(Smt.Prabha Laxman Ghate vs. Sub-Registrar of Collector of Stamps, Pune, AIR 2004 Bombay 267)**

#### **NOTE**

1. **Compulsory Registerable:-**Agreement of Sale of immovable property of the value of one hundred rupees and upwards is compulsory registerable as per Sec.17 (1) (g) of Indian Registration Act.1908. **(Act. 4 of 1999 W.E.F.01.04.1999).**
2. **Agreement between promoter and intended transfer:-** A promoter who intends to transfer any apartment shall before, accepting any sum of money as advance payment or deposit, which shall not exceed twenty percent of the price, enter into a written agreement of sale with intending transferee and the same shall be registered as a document compulsorily registerable under clause (g) of sub-section (1) of Section 17 of the I.R.Act,1908. **(C&I.G's Cir, Memo No.G1/10534/2007, dt. 16-06-2007) Page 79 of A.P.S.R's Assn. Diary, 2008.**

**CLARIFICATIONS ON THE ADJUSTMENT OF STAMP DUTY TO THE  
SUBSEQUENT SALE DEEDS EXECUTED IN PURSUANCE OF SALE  
AGREEMENTS.**

1. **Adjustment of Stamp duty:-**In pursuance of an agreement referred to in clause (B) of Article 6, the Stamp duty, if any already paid or recovered on the agreement of sale shall be adjusted towards the total duty leviable on the sale deed. **(Explanation –I under Article 47-A of I.S.Act, 1899)**
2. ***Adjustment of Stamp duty may be allowed proportionately*** if the extent of land mentioned in the agreement to Sell-Cum-General Power of Attorney sold in bits as plots. **(C&I.G's Memo No.S1/3405/1999 Dt.02.04.1999)**
3. ***The facility of adjustment of Stamp duty may be allowed*** if the claimant under the sale deed is either the agreement holder and agent or his nominee as per the terms of the agreement. **(C&I.G's Memo No.S1/3405/1999 Dt.02.04.1999)**
4. **Adjustment of Stamp duty so paid to un-registered agreement to Subsequent Sale deed:-**The District Registrar, Kurnool in his letter No.G1/320/2001, dt. 28-2-2002 informed the Asst. Zonal Manager, Kurnool under copy of the Sub-Registrar that the claim for denoting the stamp duty paid on the agreement of sale on the sale deed was unacceptable for the reason that the agreement of sale was not registered though required to be registered compulsorily w.e.f. 29-1-1999 consequent on amendment to Sec.17 of I.R.Act. On the appeal to the CCRA, it was held that an enabling provision is made under explanation to Act. 17/86 making it clear that the sale deed executed pursuant to such agreement to sell shall be treated as supplemental deeds chargeable with a duty of Rs.5/- (Rupees Five only). The object behind making such provision is not a pre-requisite for denoting duty under the said section. Both registered and un-registered instruments can be dealt with under this section. **(C&I.G's Proccs. No.CCRA1/9052/2001, dt.27-4-2005).**
5. ***The stamp duty so paid to the Development Agreement shall not be adjusted*** to the sale deeds executed in pursuant to the Development-Cum-General Power of Attorney. This orders applied to the documents executed in pursuant to the Development Agreements-Cum-G.P.A that were registered prior to issue of G.O.Ms.No.1475 Revenue (Regn-I) Dept. Dt.01.08.2005  
**(C&I.G's Memo NO.S1/15598/2002 Dt. 15.06.2006 and 19-06-2006)Page 111 of A.P.S.R's Assn. Diary, 2007.**

6. **Adjustment of Stamp duty Discontinued:-**In super cession of all instructions issued previously it is hereby ordered that deduction or Adjustment of stamp duty paid on Agreement of Sale/Construction/Development with or without General Power of Attorney executed before or after 01-08-2005 in the resultant sale deeds in favour of the same or third parties shall be forthwith stopped and full stamp duty shall be levied without any deduction or adjustment whatsoever.**(C&I.G's Circular Memo No.CCRA3/6216/2008 dt.23-08-2008) Page 251 of A.P.S.R's Assn. Diary, 2009) (These orders were revised in item No.7)**
7. **Above orders were revised and issue instructions as follows:-**
- i) The stamp duty paid on registered deeds of Agreement of sale evidencing delivery of possession of the immovable property combined with G.P.A or without G.P.A prior to 01.08.2005 can be adjusted at the time of registration of subsequent sale deeds executed in favour of the same parties or their nominees/ third parties.
  - ii) The stamp duty levied by the Department or paid by the parties under 6(B) of Schedule-IA to I.S.Act. relating to construction of a house or for Development or sale of any immovable property combined with G.P.A or without G.P.A registered prior to 01.08.2005 can be adjusted in favour of the same parties or their nominees or third parties.
  - iii) After 01.08.2005, if the parties paid stamp duty in full to the deeds in question as required under Art.47-A or under Art.6(B) of schedule-IA without availing concession 1%, the duty shall be adjusted in toto at the time of registration of subsequent sale deeds executed in favour of the same parties or their nominees or third parties.
  - iv) The stamp duty levied by the Department or paid by the parties under 6(B) of Schedule-IA to I.S.Act, for registration of documents (1) Agreements or Memorandum of Agreements of Sale/Construction/Development of immovable property (2) Agreements or Memorandum of Agreement of Sale/Construction/Development of immovable property combined with G.P.A availing concessional rates of stamp duty under (a) G.O Ms. No.1475 Dt.03.07.2005 (b) G.O.Ms.No.1481 Dt.30.11.2007 and

(c) G.O.Ms.No.568 Dt.01.04.2008 after 01.08.2005 **can not be adjusted** at the time of registration of subsequent Sale deeds executed in favour of the same parties or to third parties.  
**(C&I.G's Revised circular Memo No.CCRA3/6216/08/A dt.19.02.2009) Page 241 of A.P.S.R's Assn. Diary, 2009.**

**NOTE: -** The Stamp duty paid to the Agreement to Sale or Development/Construction Agreement according to the schedule rates in relevant Articles shall be adjusted to the subsequent sale deeds executed in pursuance of above Agreements, after obtaining the application under Sec.16 of I.S.Act. and add the following certificate on the sale document.

**Certificate**

**I hereby certify that on the production of the original (un) registered sale agreement dated..... executed by ..... in favour of ..... in respect of property dealt with herein I have satisfied myself that the stamp duty of Rs. .... has been paid therefor.**

**Date:**

**Signature of the S.R.**

**5. AGREEMENT TO SALE/CONSTRUCTION/DEVELOPMENT COMBINED WITH GENERAL POWER**

**STAMP DUTY:-** 5% Under Art.6 (B) Plus Rs.50/- Under Art.42(c)

**(C&I.G's Procs.No.MV1/18289/95Dt.01.07.1995 and Memo No.MV1/8541/96 Dt.15.9.97**

**REGN. FEE:-** Rs.1000/- Plus Rs.1000/- (**Art.1 (A) (iii) (a) and 1(A) (iv) (ii) of table of fee w.e.f. 01.12.2005 (G.O.Ms.No.2045, dt. 28.11.2005**

**REDUCTION OF STAMP DUTY.**

1. **Agreement to Sale/Development/Construction combined with GPA:-**  
Stamp duty reduced in respect of documents relating to Agreements/Memorandum of Agreements of sale or construction / Development as declared by the parties combined with General Power of Attorney clause, to 1% on the sale consideration or estimated cost of construction/ Development as declared by the parties in the document **subject to maximum of Rs.50000/-** on the condition that the **stamp duty so paid shall not be adjustable** at the time of registration of consequent sale deeds **w.e.f. 01.08.2005. (Notification -II of G.O.Ms. No.1475 Revenue (Regn-I) Dept Dt.30.07.2005). ( This notification was amended as detailed below)**
2. **Amendment to Notification-II in the above G.O.:-**1% Stamp duty has to be levied to the documents relating to Memoranda of Agreements of Sale or Construction/ Development of immovable properties combined with General Power of Attorney clause, ***on the Sale consideration shown in the document or the Market Value of the property as per the Market Value for land complete construction made or to be made in accordance with schedule of rates approved by commissioner & I.G*** under Rule 4((2)(d) of A.P.Revised Market Value Guidelines Rules, 1998 from time to time whichever is higher **subject to condition that the 1% stamp duty paid on such documents shall not be adjusted** against the stamp duty payable on sale deeds to be registered at a later date , **w.e.f. 03.12.2007 (G.O.Ms.No.1481 Revenue (Regn-I) Dept. Dt.30.11.2007.Page 111 of A.P.S.R's Assn. Diary, 2008.** (This G.O was partially rescinds the Notification issued in G.O.No.1481, dt. 30-11-2007 to the extent of Sale Agreement-Cum-GPA only falling U/Art.6(B) w.e.f.20-09-2010, vide G.O.Ms.No.1178 Rev.(Regn.I)Dept. dt.16-09-2010.

## **CLARIFICATIONS**

1. **Subsequent Sale deeds executed by the Agent, Clarification:-**Once an Agreement cum GPA is registered, only the person who is authorized by the Principal to sell can execute documents on the Principal behalf. In the absence of any delegation of power to assign or execute the documents. Any other agent though authorized by company through a resolution passed by the company cannot be allowed to execute the sale deed on behalf of the Agent and adjustment of stamp duty under Sec.16 of I.S.Act shall not be allowed.**(C&I.G's Circular Memo No.S2/7943/04, dt. 22.04.2004) Page 411 of A.P.S.R's Assn. Diary, 2005, These orders were modified in SI.No.18.**
- 2.. **Another Clarification on the above Issue:-** It is therefore hereby instructed that the clarification issued in the Memo No.S2/7943/04, dt.22-04-2004 is holds good in cases where the agreements to sale cum GPA are executed in favour of individuals only and not in favour of the Companies. In the cases where agreements to Sale-Cum-GPA are executed in favour of the Companies represented by any authorized person, either by the same representative or any other representation duly authorized by the Board of Directors of the Companies through resolutions making substitutes as agents. The instructions issued in the above memo stand modified to the extent. **(C&I.G's Circular Memo No.S2/7943/2004, dt. 8-7-2004, Page412 of A.P. S.R's Assn. Diary, 2005**
3. **Market Value:-**If the survey number containing an acre rate, the adoption of site rate to the Development Agreement cum G.P.A would be quite irrational though it is mentioned in the document that the party to the agreement is planning to build villas, Duplex houses and flats in the lands now being purchased.**(C&I.G's Memo No.MV3/15056/2008, Dt.5.3.09)**

## **6. SALE AGREEMENT ( WITH POSSESSION)**

**STAMP DUTY:** -If an Agreement to sell followed by or evidencing delivery of possession of the property agreed to be sold shall be chargeable as a **sale**.

Provided that where subsequently a sale deed is executed in pursuance of an Agreement of sale as aforesaid or in pursuance of an Agreement refereed in clause (B) of Article 6, the stamp duty if any already paid or recovered on the Agreement of sale shall be adjusted towards the total duty leviable on the sale deed. **(EXPLNATION-I UNDER ART.47-A OF SCH. IA OF I.S.ACT. W.E.F. 16.08.1986) (Act. NO.17 of 1986)**

**REGN. FEE:** 0.5% on the M.V or Consideration whichever is higher  
(Art.1 (A) (i) and (ii) of Table Of fee W.E.F.01.01.2002

### **CLARIFICATIONS**

**1. Agreement with possession combined with General Power :- Stamp duty 1%** in respect of documents styled as Agreements or Memoranda of Agreements of sale or construction/Development of immovable properties evidencing delivery of possession combined with General Power of Attorney clause on the sale consideration or estimated cost of construction/Development as declared by the parties in the document subject to **maximum of Rs.50000/- on the condition that the stamp duty so paid shall not be adjusted at the time of Registration of consequent Sale deeds in pursuance of such agreements-cum-General Power of Attorney as was ordered in Notification-II of G.O.Ms.No.1475 Reveue (Regn-I) Dept. Dt.30.07.2005 (C& I.G's CCRA1/13754/2005 dt.17.02.2006)****(This clarification is deemed to be revoked as the G.O.Ms.No.1475 was revoked partially as regards Sale Agreement-Cum-GPA vide G.O.Ms.No.1178 dt. 16-09-2010 w.e.f.20-09-2010 .**

**2. Limit of Rs.50000/- removed:-** The orders issued in G.O.Ms.No.1481 Revenue (Regn-I) Dept. Dt.30.11.2007 are deemed to have been applicable as the Notification-II in the **G.O.Ms.No.1475 was amended** and the cap of Rs.50000/- removed and 1% Stamp duty leviable on the sale consideration shown in the document or the Market Value of the property as per the Basic value guidelines maintained by the Dept. or estimated market value for land and complete construction made or to be made in accordance with schedule of rates whichever is higher. **(Notification-II of G.O.Ms.NO.1481 Revenue (Regn-I) Dept. Dt.30.11.2007)****(This G.O. was revoked partially as regards Sale Agreement-Cum-GPA w.e.f 20-09-2010, vide G.O.Ms.No.1178 dt.16-09-2010**

3. An agreement to sell delivering possession of property requires to be stamped under Art. 47-A of I.S.Act. and **no Transfer duty is leviable since** instrument of this type is not covered under Local Bodies Act. The T.D. has to levy at the subsequent sale deed on the original Market Value and if there is rise in the

Market Value, stamp duty and surcharge on the difference of the Market Value.  
**(I.G's Circular Memo No.S4/7098/90 dt. 05.09.1990)**

**4. The Transfer duty is not leviable** on the agreement to sell with possession of the property. This position may be kept in view while adjudicating the documents **(C&I.G's circular Memo NO.S2/30171/1997 Dt.13.04.1998)**

**5. REGN. FEE:-** Registration fee leviable on the Agreement with possession combined with General Power of Attorney under **Art.1(A)(iii)(a) and 1(A)(iv) i.e., Rs.2000/- (C&I.G's Circular Memo No.G1/484/2006 Dt.17-02-2006)**

**6. REGN. FEE:-** Documents falling under Explanation-I of Art.47-A or 6(B) of Schedule I-A to I.S.Act for which stamp duty is levied IN FULL at 6% or 7% treating as "SALE" , the registration fees shall be (a) @ 0.5% on the market value or consideration which ever is higher under Art.1 of Table of fees appended to Registration Act and fixed fees of Rs.1000/- on General Power of Attorney.  
**(C&I.G's Circular Memo No.CCRA.3/6216/08/A Dt.19.02.2009)**

#### **CASE LAWS.**

1. If there is an agreement to sell immovable property and possession of such property is transferred to the purchaser before the execution or at the time of execution or subsequently without executing any conveyance in respect thereof, the agreement to sell would deemed to be a conveyance. It is open to the legislature to levy duty on different kinds of agreements on different rates. **(Veena Hasmukh Jain vs. State of Maharashtra, AIR 1999 SC 807 (811): (1999) 5 SCC 725: 1999 (1) Supreme 229; Naginbhai P.Desai v Taraben A. Sheth, AIR 2003 Bom 192, P194.) (Page54 of Krishnamurthy Commentary 9<sup>th</sup>. Edition)**
2. Once the tenancy of the petitioner in the suit property prior to the execution of the agreement to sell was admitted, it clearly meant that he was already in possession did not follow the execution of sale deed, Section-47-A was not attracted for the purpose of levy of stamp duty. Order of the trial court directing the document to be stamped as a **sale deed** was erroneous. **(M.A.Gafoor v Mohd. Jani, 1999 (1) ALT 596, at p.599: 1999(1) ald 159:1999 AIHC 2716 (from Page 849 of Krishnamurthy commentary 9<sup>th</sup>. Edition).**
3. Mere placing of the lands in the hands of a party for the purpose of dividing it into plots and to lay roads would not constitute handing over possession of the land. **(S.Vijayalakshmi v. Boyapati Santhamma, 2002 (5) AIT 406 (A.P) from page 849 of Krishnamurthy commentary 9<sup>th</sup>. Edition)**

**Note:-**In the case of adjustment stamp duty under Sec.16 of I.S.Act. Please see the proforma of certificate under Chapter 4.



## 7. AGREEMENT ( ANY OTHER CASE)

**STAMP DUTY:-** Rs.100/- Article 6(C) of Schedule-IA w.e.f 1-4-95 (Act.No.21 of 95)

**REGN. FEE:-** If the document is having a value, the registration fee has to be levied under Art. 1(A)(i) and (ii) , if there is no value, the fee has to be levied is Rs.100/- under Art.1(E) of Table of fee.

### CLARIFICATIONS AND RULINGS

1. **Agreement of water right:-**Agreement securing the right of water running through channels registerable in Book I **S.O.256(c)**
2. **Agreement of air and light:-**An Easement of light and air is immovable property within the meaning of Indian Registration Act. **(S.O.261)**
3. **Agreement varying terms of Mortgage:-**A deed varying terms of a previously registered mortgage deed should be treated as an **Agreement**.
  - (i) A term of payment modified is an Agreement **(R.G.page 504 dt.25-9-29, page 713 dt.16-11-29, page 585 dt.28-9-29)**
  - (ii) Enhancing the rate of interest and extending the period of payment is an **Agreement**.**(R.G.1014 dt.12-12-1927)**
  - (iii) Interest enhanced varying terms of original Mortgage is an **Agreement** **(R.G.Page143/1939)**
4. **Agreement varying terms of lease:-**Agreement varying the rent of lease treated as **fresh Lease** **(R.G.Dt.7-12-1939)(Please see S.No.8)**
5. **Agreement for water right:-**The executant conveys right to claimant to utilizing the water from his boring pump for a cash consideration of Rs.300/- treated as an **Agreement only**. **(I.G's Memo No.S3/10894/65 dated: 24-05-65 clarification issued to the D.R.West Godavari only)**
6. **Deed of Subrogation** – Not transfer of 'M' because of it was executed by the Mortgagors and not by the Mortgagees- Not a fresh mortgage as the subrogates do not acquire new charge on the payment (the charge is already there). All that they acquire is the right to enforce that charge by the operation- Sec.92 of T.P.Act- **Held as mere Agreement. (I.G's No.S3/6486/66 Dt.10.11.1966)**

7. **Change of firm Name:-**Agreement only the name of the partnership firm is changed. There is no change either in the terms of the business or in the partners. The same partners run the same business under the same terms in a different name –**Held as an Agreement. (I.G's No.M/5/1968-69 dt.12-07-1968)**
8. **Agreement varying Terms of Mortgage:-** (i) A term of payment modified is an Agreement **(R.G.page 504 dt.25-9-29, page 713 dt.16-11-29, page 585 dt.28-9-29)**  
(ii) Enhancing the rate of interest and extending the period of payment is an **Agreement.(R.G.1014 dt.12-12-1927)**
9. (iii) Interest enhanced varying terms of original Mortgage is an **Agreement (R.G.Page 143/1939)**
10. **Agreement varying terms of Lease:-** Agreement varying rent is only an Agreement not otherwise provided by, **but not fresh lease. (Govt.Memo No.3275-B1/69-2,DT,24-11-1969)**
11. **Agreement of path way:-**Claimant given right to walk on the path for a consideration of Rs.500/- **Held as an Agreement not otherwise provided for. (S.O.296 - S1/13551/69 Dt.19-01-1970)**
12. **Agreement to sale of water :-**Bore-Well set up for the common use of cultivating the lands on condition that if there is excess water, it can be supplied to others also and charges thereof levied and appropriated by the two partners equally-**D.R.held the document as partnership- I.G held as an Agreement. (I.G's No.S1/20446/69 Dt. -4-1970)**
13. **Marriage Advance Agreement:-**Agreement for Marriage Advance executed by Govt. employee in connection with marriage advance sanctioned to him. **(G.O.Ms.No.1327 Revenue (U) Dept. Dt.22.08.1981)**
14. **Counter part Agreements of Excise Dept:-**Counter part Agreements required to be executed under Excise Act. And Rules are only an **Agreements not Bonds. (Govt. Memo No.30292/Regn-I(2)/2003 Dt.10-11-2003. Page 410 of A.P.S.R's Assn. Diary 2005)**
15. **Counter part Agreements of Excise Dept :-**Dealers who have been awarded Licenses under Excise Act. furnished the counter part Agreements in form-A6 chargeable under Art.6(c) of Schedule-IA of I.S.Act.**(C&I.G's Letter addressed to the Commissioner of Prohibition & Excise, A.P.Hyderabad No.S2/13112/2006 Dt.28.09.2006)**

16. **Agreement of Sale of Agricultural Lands:-** Agreement of Sale of Agricultural lands Article 6B is not relevant but what is relevant is Article 6(C). **A.P.HC Judgement in CRPNo.6053/2002, dt.7-9-2004, C&I.G's Cir. Memo No.S1/16160/2004, dt.2-3-05.**
17. **Hiring Agreements:- (S.O.299(B):**Hiring Agreements fall under Article 6 of Schedule-IA of I.S.Act. They should not be treated as bonds even though they are attested by two witnesses.

## **EXEMPTIONS**

1. **Inter-se-agreements executed by Self Help Groups:-** Inter-se-agreements executed by Self Help Groups in favour of Banks and other Financial Institutions for obtaining loans Stamp duty is ***Remitted in Full.*** **(G.O.Ms.No.510 Rev. (Regn & Mandals) dt. 24-5-2001).**
2. **Agreements executed by Special Economic Zone Units:-** Exemption of Stamp duty in full for loan agreements, credit deeds, Mortgages and Hypothecation deeds executed by the Special Economic Zone in favour of Banks or Financial Institutions is ***Exempted.*** **(G.O.Ms.No.371 Rev.(Regn & Mandals) dt.24-6-2002).**
3. **Loan Agreements executed by beneficiaries Under Rajiv Gruhkalpa Scheme:-** Exemption of duty full for Loan agreements to be executed by the beneficiaries under ***Rajiv Gruhkalpa Scheme*** in favour of Bank for securing loan for construction and also ***Tripartite Agreement under Rajiv Gruhkalpa Scheme.*** **(G.O.Ms.No.1908 Rev. (Regn. & Mandals) dept. dt.15-11-2005)**

## **7 A. SERVICE AGREEMENT**

**Stamp duty:-** Chargeable under Art. 6(c) Rs.100/-

**Regn. Fee :-** 0.5% Under Art. 1(A) (i) and (ii) on the average wages for one year **(S.O.388(a))**

## **7 B. ARBITRATION AGREEMENT.**

**Stamp Duty:-** Chargeable under Art. 6(c) Rs.100/-

**Regn. Fee :-** Rs.100/- Under Art.1 (E) of Table of fee.

### **7C. PARIPASSU AGREEMENT**

Nature and chargeability of of Paripassu Agreements is discussed in this.

- Paripassu agreement usually come into existence in the following circumstances
- An industrialist or a firm or a company obtains credit facilities from financial institutions by offering all or any of the following securities namely.
- Simple Mortgage of land and building U/Art.35 of Schedule-IA
- Mortgage by Deposit of Title deeds or Equitable Mortgage of immovable property.
- Mere Deposit of Title Deeds with out any formal document.
- Hypothecation of movable properties.

When he takes loans from more than one institution subsequent creditors insist that their rights in the mortgaged properties shall rank **PARIPASSU AGREEMENTS** with the earlier creditors. Thus the mortgagor and the mortgagee enter into an agreement bringing all the creditors on par, so far as their mortgage rights are concerned.

**(I.G's Procs. NO.S2/24846/82, dt.15-10-82)**

## **8. AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS**

**DEFINITION:** - Where a person in any of the following Towns namely, the Towns of Calcutta, Madras, and Bombay and in any other Town which the State Government concerned may, by notification in the official Gazette, specify in this behalf, delivers to creditor or his agent documents of title to immovable property, with intent to create a security thereon, the transaction is called a mortgage by Deposit of Title deeds. **(Sec. 58(f) of Transfer of Property Act, 1882)**

**Difference between Mortgage and Mortgage by Deposit of Title deeds:-** In the mortgage the transfer of an interest in specific immovable property for the purpose of securing the repayment of money advanced or to be advanced by way of loan **(Sec.58(a) of T.P.Act.)**. Whereas in the Mortgage by deposit of Title deeds, delivers documents of Title deeds to immovable property for the security of repayment of loan.

**STAMP DUTY:-** 0.5% Art. 7(a) of Sch. IA. Subject to maximum of Rs.50000/-  
W.E.F.01.08.2005 (A.P.Act.19 of 2005)

**REGN. FEE:-** 0.1% Art.1 (A) (iii) (b) of Table of fee- Subject to maximum of Rs.1000/-  
W.E.F.01.12.2005 (G.O.Ms.No.2045 Rev. (Regn-I) dept. dt.28.11.2005.)

1. **REDUCTION OF STAMP DUTY:** -1. stamp duty reduced which was chargeable @ 0.5% on the documents under Art. 7(a) and (b) of the Schedule-IA of I.S.Act. for the Deposit of Title deeds and Pawn/Pledge or Hypothecation to be executed by **Small Scale Industries subject to a maximum of Rs.1000/-**. **(G.O.Ms.No.316 Revenue (Regn-I) Dept. Dt.14-03-2006, Page109 of A.P.S.R's Assn. Diary, 2007)**
2. **Reduction applied to Docts. Executed by the Lessees or Lessors:-**The Governor of A.P hereby reduces the Stamp Duty chargeable to **0.5% Subject to a maximum of Rs.1000/-** on the documents executed under Art.7 (a) (b) of the Schedule-IA of the I.S.Act, 1899 in respect of documents executed by the **Small Scale Industries for Deposit of Title Deeds and Pawn,Pledge or Hypothecation payable either by the Lessees or Lessors of Rice Mills**. **(G.O.Rt.No.2794 Revenue (Regn-I) Dept. Dt.31.12.2007) Page 114 of A.P.S.R's Assn. Diary, 2008.**

3. **Reduction applied to Docts. Executed by third parties:-**The instructions given through the **G.O.Ms.No.316 Dt.14-03-2006** shall be applicable in respect of the documents falling under Art.7(a)&(b) of Schedule-IA i.e., Agreement relating to Deposit of Title Deeds and Pawn, Pledge or Hypothecation and stamp duty levied @ 0.5% subject to Maximum of Rs.1000/- on the loan amount sanctioned by a Bank after due appraisal, even though such documents are executed along with entrepreneurs/loanees and 3<sup>rd</sup>. parties who deposit their title deeds with the financing agencies and stand as sureties for repayment of loan taken by the entrepreneurs/loanees subject to the condition that entrepreneurs/loanees shall produce a certificate to the effect that his/her/their industries are small scale industry from the concerned District Industry Centre and that the loan is being availed for the purpose of smooth running of the industry itself and not other wise.**(C&I.G's Circular Memo No.S1/11744/2005 Dt.27-02-2008) Page 243 of A.P.S.R's Assn. Diary, 2009.**
4. **Production of Small Scale Industry Certificate:-**The instructions given through the **G.O.Ms.No.316 Dt.14-03-2006**, shall be applicable in respect of the documents falling under Art. 7(a)&(b) of Schedule-IA to I.S.Act,1899 i.e., Agreements relating to Deposit of Title deeds and Pawn, Pledge or Hypothecation and stamp duty levied @ 0.5% subject to a maximum of Rs.1000/- on the loan amount sanctioned by a Bank after due appraisal, even though such documents are executed by the entrepreneurs/loanees along with third parties who deposit their title deeds with the **Financial Institutions/Loaning agencies and stand as sureties for repayment of loan taken by the entrepreneurs/loanees subject to the condition that entrepreneurs/loanees shall produce a certificate issued by the Financial Institutions granting loan to SSI Units to the effect that the borrowing industry is Small Scale Industry Unit and that the loan is being availed for the purpose of Small Scale Industry itself and not otherwise.****(I.G's Circular Memo No.S1/11744/2005-1 Dt.21-03-2009).**

#### **CLARIFICATIONS**

1. In the document it was recited that the loan was taken on 20-11-1973 and executed an Equitable Mortgage on the schedule property. **Held as Mortgage falling under Art.35 (b) of Sch-IA. (S3/31390/75 dt. -4-1975)**
2. **Deposit of Title deeds treated as Mortgage:-**According to undertaking of the Borrower not to create any mortgage on the property relating Relating to documents deposited and to keep the same free from any encumbrances, a charge on the property has deemed to have been

created to secure the repayment of loan and have the document has to be classified as **Simple Mortgage** under Art.35 (b) of Schedule-IA of I.S.Act. (I.G's Memo No.G4/6006/81 Dt.28.04.1982—Inspection Report 1980-81 of S.R.O.Kovvur) (These orders were modified vide circular in the item No.9)

3. **Deposit of Title deeds treated as Mortgage:-**If a document styled as Agreement relating to Deposit of Title deeds contains all the conditions of Simple Mortgage and according to which in the extent of any default on the part of the borrower either in the performance of the terms and conditions of the agreement or in the payment of the principal sum or interest on the due dates, the lenders are entitled to call for the entire amounts due or to realize the amount by conducting sale of the mortgages property, such document should be treated as **"Simple Mortgage"** chargeable under Art.35(b) of Schedule -IA of I.S.Act. (I.G's Procs. No.S3/19319/86-2 Dt. 18-4-1987)
4. **Sec.58(f) provision apply:-**In exercise of powers conferred by Sec.58 (f) of the Transfer of Property Act,1882, the Governor of A.P. hereby specifies the towns to which the provisions of the said section shall apply. (G.O.Ms.No.80 Law Dept. Dt.15.11.1988).
5. **Jurisdiction:-** Agreement relating to Deposit of Title deeds has to be registered in the office of the Sub-Registrar in whose Sub-District the whole or part of the immovable property is situate even though the town notified under Sec. 58 (f) of T.P.Act., at which the title deed might have been actually delivered by the debtor might not be within the jurisdiction of the Sub-Registrar. (I.G's Procs.No.G4/2139/72 Dt.31-1-1972. page 68 of A.P.S.Rs.Assn.Diary, 1991)
6. **Agreement relating to Deposit of Title deeds earlier and Simple Mortgage later: -** By the document Sri Abdul Khadar (Mortgagor) has obtained a further advance of Rs.35000/- from the Syndicate Bank, Udayagiri Branch (Mortgagee). Mortgage was executed and registered on 23-6-1977 as Doct. No.412 of 1977 of S.R.O.Udayagiri on the stamp of Rs.1050/-. Before this document the Mortgager has obtained a loan of Rs.1, 75000/- from the same Mortgagee and executed an Agreement relating to Deposit of Title deeds on 17-12-1974 which was registered as Doct. No.166 of 1974 of Book I of R.O.Nellore. No immovable property was offered as security for the repayment of the said loan, all title deeds were deposited as security for the repayment of the loan of Rs.175000/-. An examination of the instant document reveals that the mortgagor has created a charge on the immovable property is not only

for the present loan of Rs.35000/- but also the previous loan of Rs.175000/- aggregating a total loan amount of Rs.2.10 lakhs. Thus the document under examination requires a stamp duty of Rs.6300/- on a Mortgage under Art.35 (b) of Schedule IA of I.S.Act, and not Rs.1050/- as registered by the Sub-Registrar. **(I.G's Memo.S3/24954/79 Dt.11.11.1979.)**

7. Deposit of Title deeds- Sec.58 (f) is made applicable to the entire Head Quarters of the P.A.C.Cs, in the State. **(G.O.Ms.No.75 Law (J) Dept. Dt.19.5.1999, I.G's Endt. No.S1/8717-A/99 Dt.2.7.1999)**
8. **Proforma:-** Memorandum of Deposit of Title Deeds Executed in favor of Managing Director, A.P.State Financial Corporation in connection with sanction of terms loans/soft loans etc.,-Prescribed proforma-I, Proforma-II and Proforma-III- Communicated- Reg.**(C&I.G's Circular Memo No.1A-2/10556/2009/2 Dt.5.03.2009)**
9. The agreement/memorandum relating to deposit of title deeds with a separate article in the group of agreements, and there is no relevance to the creation of charge, declaration to keep the property free of encumbrances, and other contingency clauses intended to show the clear title over the property on the chargeability of Stamp duty as they have to be treated as clauses of the agreement only and the document basically being agreement relating to deposit of title deeds, it is to be chargeable only under Art.7 of Schedule-IA. The instructions issued in I.G's Procs. No.G4/6006/81, dt. 28-4-1982 is not applicable to the Agreement relating to Deposit of Title deeds, in view of the rationalization of Stamp Duty on Agreements relating to Deposit of Title deeds. **(C&I.G's Circular Memo No.S1/6141/2009, dt.26.06.2009)**

#### **CASE LAWS:**

1. A document if contains all the provisions which are normally found in a mortgage deed, then the mere fact that the document also contains the bargain with regard to deposit of Title deeds would not make it an Agreement relating to Deposit of Title deeds. **(CCRA Madras v. Jawahar Mills Ltd., -AIR 1967 Madras (Full Bench) page 65 of A.P.S.R's Assn. Diary, 1991)**
2. Wherein a document evidencing Deposit of Title Deeds contains also a condition enabling the lender to sell the property on default in payment on the agreed date, the power of sale create an interest not only in the Title Deeds but in the properties themselves and the document is chargeable as a regular **Mortgage** deed. **(Madras**



**B.P.424-R Mos 25.3.1909 cited at page 126 of the Madras Stamp manual 1958 edition. Approved in Muttiah Chetty v. Kodanda Rama Swamy Chetty 31 MLJ 347) (Page 66 of A.P.S.R's Assn. Diary, 1991)**

3. A confirmatory letter given by the Mortgagor to the Mortgagee referring to the previous execution of a pronote and Deposit of Title deeds by way of equitable Mortgage as security for the repayment of the loan and setting out in schedule appended to it, the title deeds as deposited has been held not to require stamp or registration. **(Syndicate Bank v. Sowdagar Moinuddin AIR 1982 Karnataka 351) (Page 67 of A.P.S.R's Assn. Diary, 1991).**
4. Mortgage by Deposit of Title deeds with intent to create Security falls under Art. 5(i) (Present Art.7) of Schedule-IA **(R.G.34 (1948) page 53) (Page 67 of A.P.S.R's Assn. Diary, 1991)**
5. Where the original Title deed is not available a copy thereof may be a good document of Title but not where the original is in existence and its production is within the power of the Mortgagor. **( Hemraj V. Sunila Banking & Industrial co Ltd.,-- AIR 1935 Lahore page 10(11) (Page67 of A.P.S.R's Assn. Diary, 1991)**
6. The Privy Council in **Shankar Vs. Kedarnath (AIR 1939Privy Council 67)** held that if the parties professing to create a Mortgage by Deposit of Title deeds contemporaneously enter into contractual agreement in writing which is made an integral part of the transaction and it itself an operative instrument and not merely evidential is compulsorily registerable. **(page 54 of A.P.S.R's Assn. Diary, 1995)**

## **GENERAL**

1. ***In addition to the sale deeds in favour of the mortgagor the following documents also are held to be document of title.***
  - I. Patta of Land in the moffussil.
  - II. An expired lease is a document of title to the lease-hold when the lessee obtained a renewal of lease.
  - III. Share Certificate.
  - IV. Record by Revenue Survey or reciting an oral sale and revenue tax receipts.
  - V. Where the possession of the vendee is on the basis of an agreement for sale the possessory title in good security. **(Page 52 of A.P.S.R's Assn. Diary, 1995)**

2. **Mortgage by Deposit of Title deeds under one of the following possibilities:**

- I. The document may record a past transaction of a mortgage by Deposit of Title deeds and may be executed with that intention.
- II. The title deeds may be passed, "without more" or "without nothing said" except that they were to be security.
- III. The delivery may be accompanied with a bargain which either is not written or if written does not constitute the contract.
- IV. There may be written bargain, a Memorandum of which is tacitly considered by the parties themselves as the only repository and appropriate evidence of the agreement.

It is only IV class (Item IV above) that is compulsorily registerable. **(Hari Sankar paul Vs. Kedarnath Saha AIR 1939 PC 167) (Page 55 of A.P.S.R's Assn. Diary, 1995)**

**STANDING ORDERS.**

- 1. Mortgage by Deposit of Title deeds relating to immovable property is registerable in Book I **(S.O.256(j))**
- 2. **Deposit of Title deed treated as Deposit of Title deed and Power for consideration:** - In documents relating to Deposit of Title deeds, if it is stipulated that the Mortgagee is empowered to recover the debt by sale of property mortgaged on behalf of the Mortgagor the Chief Controlling Revenue Authority held that the documents are both Deposit of Title Deeds (Art. 7) and General Power of Attorney given for consideration (Art.42 (e) falling Under Sec.6 of the I.S.Act. **(S.O.349 (a))**

**NOTE:-Some information as regards DEPOSIT OF TITLE DEEDS gathered from pages 65 to69 of A.P.S.R' Assn. Diary, 1991.**

### (i). PAWN, PLEDGE OR HYPOTHECATION

**DEFINITION:-**The bailment of goods as security for payment of a debt or performance of a promise is called **"Pledge"**. The bailer is in this case called **"Pawnor"**. The bailee is called the **"Pawnee"**. **(Sec.172 of the Indian Contract Act.1872)**

**STAMP DUTY: -**     0.5%     on the amount secured, Subject to  
Maximum of Rs.200000/- Art. 7(b) of  
Sch-IA of I.S.Act. w.e.f. 01.08.2005  
(A.P.Act. 19 of 2005)

**REGN. FEE: -**     0.1%     Art. 1(A) (iii) (b) –Subject to Maximum  
of Rs.1000/- w.e.f. 01.12.2005  
(G.O.Ms.No.2045 Dt.28.11.2005)

#### **Stamp Duty Reduction.**

1. The stamp duty chargeable @0.5% in respect of documents falling under Art.7(a)&(b) of Schedule-IA to the Indian Stamp Act,1899 i.e., Deposit of Title deeds & Pawn, Pledge or Hypothecation to be executed by the **Small Scale Industries** was reduced with a cap of Rs.1000/- **(G.O.Ms.No.316 Rev.(Regn-I) Dept. Dt.14-3-2006)**
2. The instructions given through the **G.O.Ms.No.316 Dt.14.03.2006** shall be applicable in respect of the documents falling under Art.7 (a) & (b) of Schedule-IA to Indian Stamp Act, 1899 i.e., Agreement relating to Deposit of Title deeds and Pawn, Pledge or Hypothecation and **Stamp duty levied @ 0.5% Subject to Maximum of Rs.1000/- (C&I.G's Circular Memo No.S1/11744/2005-1 Dt.21.03.2009)**
3. The reduction in G.O.Ms.No.316 Dt.14-03-2006 is applicable in respect of documents to be executed by the **Small Scale Industries for Deposit of Title deeds and Pawn, Pledge or Hypothecation payable either by the lessees or lessors of Rice Mills. (G.O.Ms.No.2794 Dt.31.12.2007)**
4. **Please see instructions noted as item Nos. 3 &4 in reduction of Stamp duty under Deposit of title Deeds for reduction of stamp duty applicability to the 3<sup>rd</sup>. parties.**

## **9. APPOINTMENT IN EXECUTION OF POWER**

**Meaning:-**One Trustee has appointed another trustee to look after the duties entrusted by him, basing on the power given to him through the will or other document.

**Stamp Duty:-** Rs.60/- Under Art. 8 Schedule-IA of I.S.Act. w.e.f 1-6-74 (Act. NO.20 of 1974)

**Regn. Fee :-** Rs.100/- Under Art. 1(E) of Table of fee.

### **Clarification**

1. Seven persons on behalf of the Village Folk appointed Trustee to manage a Temple's Properties. **Held as Declaration of Trust, but not appointment in execution of Power. (I.G's NO.S3/41642/66 Dt. -2-1967) (Doct. NO.5 of 1965 of S.R.O.Santhanuthalapadu)**

## 10. A W A R D

**Meaning:-** On dispute between members of the family regarding the division of common properties or Joint properties, the matter was referred to the panchayatdars or arbitrators who by their written AWARD suggested the mode of division of properties in order to set the controversy at rest.

**STAMP DUTY:-** 3%                      **Subject to Maximum of Rs.200/-**  
**Art.12 Sch.-A of I.S.Act.**  
**w.e.f 1-6-74 (Act.No.20 of 1974)**

**REGN. FEE :-** 0.5% on the Value of property under dispute  
**Art. 1(A)(i) and (ii) of Table of Fee**

### **Exemption**

1. Award of the arbitrators in any dispute in which a Co-Operative Society in the said province is a party. **(Item No.46 Notification 13 Dt.17-12-38)**

### **Clarifications:**

1. There are no clear direction in the document with regard to partition or enjoyment of the property among several members of family. Therefore treated as an **AWARD** not directing Partition. **( 3962/General Dt.12-6-1956)**
2. By this document arbitrators settles the amount and partition the assets and liabilities of a firm in which the partners are enjoying properties in common. No partnership deed was registered nor the partition deed for joint family business, **treated as an AWARD directing partition.****(No.11349/55/Gen.Dt. 7.2.1956)**

### **CASE LAW.**

1. Where a document conferring rights in immovable property worth more than Rs.100/- is signed only by the elders in the family and not by the parties themselves, it is not a family arrangement but it is an **AWARD** which is compulsory registerable.  
**(Montey Appalaraju v. Kottati Talupulamma, 1993 (3) ALT 21: AIR 1993 AP 331,332. Page 324 of Krishnamurthy commentary 9<sup>th</sup>. Edition))**

## **11. ANNUITY BOND OR MAINTENANCE OF MORTGAGE**

**MEANING:-** An instrument by which a person obliges to pay a certain amount periodically to another person or persons is an **ANNUITY BOND** chargeable under **Article 13 of Sch-IA read with Sec.25 of I.S.Act.** Whereas in such a document if property is offered as security for such payment it is **ANNUITY MORTGAGE** chargeable **under Art.35 of Sch-IA read with Sec.25 of I.S.Act.**

### **VALUATION IN CASE OF ANNUITY ETC., (SEC. 25 OF I.S.ACT.)**

- (a) Annuity is the amount payable every year. When it is payable for a definite period the duty should be paid on the total amount.
- (b) When it is not terminable with any life, is being on the date of document it is payable on the amounts during **20 Years**.
- (c) When it is terminable with any life, is being on the date of document it is payable on the amounts payable during **12 Years**.

**STAMP DUTY:-** Stamp duty chargeable under **Art.13 or under Art.35 of Schedule-IA of I.S.Act.** as mentioned above in the heading of MEANING.

**REGN. FEE:-** **0.5% Under Art. 1(A) (I) and (ii) of Table of fee on the value determined for the purpose of levy of stamp duty.**

### **CLARIFICATIONS**

- 1. Where there is stipulation that the executant has to bear the expenses of carrying paddy to the claimant and when that amount is specified such amount may be included in the annuity for the purpose of assessing it to stamp duty. **(I.G's No.S1/27620/69 Dt. 4-2-1970)**
- 2. The executant agrees to pay an annuity of Rs.300/- to the Mother-in-law for the maintenance and indemnified certain property for the fulfillment of the promise. The executant also agrees to provide a residence worth Rs.450/- for dwelling of the claimant till her life time. The document was held as an **ANNUITY 'M' AND SETTLEMENT FOR LIFE** chargeable under Sec.5 of I.S.Act. **(I.G's No.S1/37722/66 Dt.10-12-1966. R.G.1967 July, page 10)**
- 3. Annuity to be paid to either of two persons even after death of one of them. **Held as falling Under Sec.25 (b) of I.S.Act. (I.G's No.S1/27268/72 Dt.21.5.1973.)**

## **12. BOND**

### **DEFINITION: -** BOND includes

- (a) any instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be;
- (b) any instrument attested by a witness and not payable to order or bearer, whereby a person Obliges himself to pay money to another; and
- (c) any instrument so attested, whereby a person obliges himself to deliver grain or other Agricultural produce to another. **(Sec. 2(5) of I.S.Act.)**

**STAMP DUTY: -** 3%

**Article 13 of Schedule-IA of I.S.Act.  
w.e.f 1-6-74 (Act. No.20 of 1974)**

**REGN. FEE: -** 0.5%

**Article 1(a) (i) and (ii) of Table of fee.**

### **EXEMPTION**

- 1. Bond, when executed by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per mensem. **(Under Art.13 of Sch-IA of I.S.Act.)**
- 2. Bonds under the Tobacco (Excise duty) Rules, 1943—Duty reduced to that payable in respect of customs Bonds. **(Item 72 of Notification 13 in I.S.Act.)**

### **CLARIFICATIONS**

- 1. **Bond:-**The document in question for an amount of Rs.2000/- was executed on a printed form and signed by the borrowers on 4 annas stamp. It was attested by two witnesses. The document is payable only to the vendors on demand and did not contain the provision for payment to order or bearer. It should be treated as BOND only. **(I.G's No.S2/4488/60 dt.30-07-1963)**

2. **Security Bond Executed by Surety and Borrower:-** Doct.No.2250/86 of Sub-Registrar Office, Gajwel was executed by both third party standing as surety and the original borrower. By joining as an executant, the borrower had undertaken to abide by all the conditions in repaying the loan amount sanctioned. In some other cases, it was also found that the borrower has signed the document (not a witness) along with the surety, though he is not included in the document as an "Executant". Since the undertaking itself is an obligation to repay the loan by the borrower ***(through the immovable property offered as security belonging to the third person)***, documents of the above nature have to be treated as "**BONDS**" chargeable under Article 13 of Schedule-IA of I.S.Act. **(I.G's Memo No.S4/697/92, dt. 30-8-93)**
3. **Bond treated as Agreement:-** The nature of document, which is required to be executed under the Excise Act, and its Rules and the statutory conditions prescribed under that law for the conduct of his business. The document containing the obligation to pay the various duties, license already issued by the time of this document is executed. The Agreement in question cannot, therefore, be regarded as an instrument which falls under any of the clauses (a), (b) and (c) under Sec.2 (5) of I.S.Act. The I.G is also informed that it is not permissible to characterize this as a "BOND" for the purpose of the Stamp Act, and that these documents which are being stamped as AGREEMENTS, is correct. **(Govt. Memo No.30292/Regn-I (2)/2003 Dt.10.11.2003. page 410 of A.P.S.R's Assn. Diary 2005).**
4. **Engagement Bond by the Stamp Vendors:-** The Engagement Bond required to be furnished by the Stamp Vendors before sanction of License is charged with a Stamp duty @ the rate of 3% on the value of the bond under Art.13 of Schedule-IA of I.S.Act. **( I.G's Cir. Memo No.S5/26400/93 Dt.9.12.93, P.90 of A.P.S.R's Assn. Diary, 1994)**
5. **S.O.304:-** Where a document does not contain an unconditional undertaking to pay but provides that the amount will be paid with interest in six annual installments and is attested to by a witness and there is no mention of indication of the date on which the instruments will fall due. The document is not a "Promissory Note" as defined in Section 4 of Negotiable Instruments Act, but falls within the definition of "BOND" under Section 2(5) of the Stamp Act, viz., an instrument attested to by a witness and not payable to order or bearer whereby a person has obliged himself to pay money to another.



## CASE LAWS

1. **Conditional Bond and Agreement with a penal clause:-**Where a document states that 'P' promised to sell certain quantity of rab to 'M' at fixed rate and 'P' received certain amounts as an advance, that he will supply rab by certain date on default of which he will pay 50% of the profits by way damages, it was held that the obligation to pay money (i.e.,50%) was to arise if 'P' defaulted in supplying the agreed quantity of rab. The term of providing for the consequence of default was not the principal covenant between the parties. It was a penalty clause which would come into operation, if the rab was supplied the obligation to pay money would as its consequence become void, in that event the obligation would not accrue or arise at all. So, such document is not a BOND.**(Mhabir Prasad Vs. Peer Bux AIR 1972 All.466 (Special Bench of 7 Judges)**
  
2. On demand I ..... promise to pay to ..... the sum of Rs.....together with interest thereon at 6% per annum for value received in cash—Attested by witness –Not payable to order or bearer—**High court held BOND.**  
Where, notwithstanding the words" on demand" the document did not satisfy the test of negotiability it was held, not a **Promissory Note.**  
**(State Bank of Hyderabad Vs.Ranganath Rathi AIR 1966 AP 215 ILR 1967 AP1257)**
  
3. An agreement containing a covenant to do a particular act, the breach of which as to be compensated in damages, ***is not a BOND within the meaning of the clause, but only an agreement.*** **(Gisborne & Co. Vs. Subal bowri All 654 page 35 of Krishnamurthy commentary 9<sup>th</sup>. Edition)**

### **13. CANCELLATION**

**MEANING:-** Instrument of cancellation (including any instrument by which any instrument previously executed, cancelled), if attested and not otherwise provided for (**Art. 15 of Sch-IA of I.S.Act.**)

**STAMP DUTY:**      Rs. 30/-                  Article 15 of Schedule-IA  
w.e.f 1-6-74 (Act.No.20 of 1974)

**REGN. FEE:** Rs.100/- Article 2(viii) of Table of fee.

**Note:- Instrument canceling a will is exempt from Stamp duty. (Notification 13 Item No.52).**

## CLARIFICATION

1. **Cancellation treated as Cancellation and Sale:-** R.S.No.111/2 Ac.18.82 sold by a sale deed, in the present deed the executant recites that he had not right over R.S.No.111/2 that the previous sale deed is hereby cancelled and that he is now selling R.S.No.132/2 Ac.9.95 for the same consideration. **Held Cancellation and Sale chargeable under Sec.5 of I.S.Act. (Procgs. No.136/57 Dt. 5-4-1957 D.R.Ananthapur)**
2. **Cancellation of partition:-**Executed a fresh partition with clause to cancel the previous partition is chargeable as **Partition and Cancellation u/Sec.5 of I.S.Act. (I.G's No.S3/956/66 Dt. -7-1966)**
3. **Cancellation of Sale executed by Vendee will treated as Re-Conveyance:-**Cancellation deeds chargeable under Art. 15 of I.S.Act, if they are executed by the Vendors of the previous sale deeds. If the cancellation deeds executed by the Vendees in favour of Vendors of previous sale deeds are chargeable as re-conveyances under Art.20 of I.S.Act.**(I.G's Procgs. No.S4/33266/85 Dt.10-06-1986) Page 124 of A.P.S.R's Assn. Diary, 1997.**
4. **Verify the conditions whether it is a cancellation or re-conveyance:-** Any cancellation deed presented for registration, the officers are advised to see the earlier documents whether there were any stipulated conditions were fulfilled, whether those conditions were

time bound or not and if so, whether that time limit was over or not. Only on satisfying that there has been a failure to fulfill conditions, the document could be entertained, even in such cases notices should necessarily be issued to the other party obtain a statement from him and then examine whether it is really, cancellation or re-conveyance. **(I.G's Procs. No.ARI/503/88 Dt.21.11.1988)**

5. **Govt. have opined as follows:**  
"Section 54 of the Transfer of Property Act, 1882 defines the word "SALE" as a transfer of ownership in exchange for a price paid or promised or part paid and part promised. The transfer of ownership in a sale of immovable property is regulated by the contract between the parties. When the ownership has been transferred from the seller to the buyer by a registered sale deed it cannot be made to revert back to the seller by mere cancellation of the instrument. For that, a separate instrument of transfer from the buyer to seller would be necessary and it has to be registered in accordance with the provisions of the Registration Act, 1908, Section 31 of the Specific Relief Act, 1963 is attracted when the instrument is void or voidable but not other cases. **(I.G's Procs. NO.S3/17059/95 Dt.1-10-1997)**
6. **Affidavit obtained from the purchaser:-**Registering Officers not to register cancellation deed for sale without obtaining consent of the original purchaser in the form of an Affidavit. **(I.G's Memo No.G1/24499/94 Dt.16-9-1994)**
7. High court of Judicature , A.P Hyderabad granted interim suspension of the above orders issued in Memo NO.G1/24499/94 Dt. 16-9-1994. **(W.P.M.No.23070 of 1994 against I.G and D.R.Visakhapatnam, communicated I.G's Endt.No.G1/24499/94 Dt.28-10-1994)**
8. **Endorsement on the document as to the legal validity of the cancellation:-**Documents relating to cancellation of sale deeds shall be registered and returned to the party with the endorsement that the document was merely registered under the provisions of the Registration Act, 1908, though such unilateral cancellations not valid in the eye of law, until annulled by the competent court of law and the buyers can seek redressal, in a court of law if aggrieved by the cancellation deed. **(C&I.G's Memo No.G1/4838/04 Dt.17-12-2004) Page 423 of A.P.S.R's Assn. Diary, 2005.**

9. **Cancellation of Cancellation deed treated as fresh deed:-** The Sale deed was subsequently cancelled by a cancellation deed by the executing party. So the registration of the document ( Sale Deed) was annulled and the instrument is cancelled and vacated by the executant. Further cancellation of cancellation deed under the assumption that it has the effect of reviving the original sale deed is nothing but fallacy. Such nature of document is treated as re-conveyances for the purpose of levying stamp duty. **(C&I.G addressed the letter to the Housing commissioner No. S2/19350/2005 dt. 21-2-2006) Page 108 of A.P.S.R's Assn. Diary,2007.**
10. **Amendment of Rule26 and inserted Rule 26 K(i) of Registration Rules:-** The registering officer shall ensure at the time of presentation for registration of cancellation deeds of conveyances on sale before him that such cancellation deeds are executed by all the executant and claimant parties to the previously registered conveyance on sale and that such cancellation deed is accompanied by a declaration showing mutual consent or orders of a competent Civil or High Court or State or Central Govt. annulling the transaction contained in the previously registered deed of conveyance on sale.**((Amendment Published in A.P.Gazette No.18 Dated:29.11.2006 page 93 of A.P.S.R's Assn. Diary 2007) Govt. Memo No.33099/Regn-I(1)/2006, dt.21-11-2006.**
11. **Extension of Rule 26(k) to Agreement etc.,:-**Extending the said Rule 26(k) to all the instruments namely Agreement-Cum-G.P.A, Partition, Release and Mortgage. **(C& I.G's Memo Rc.No.G1/10547/2008 Dt.14.03.2008) (These orders were revised vide orders in SI.No.14)**
12. **Rule 26(k) not applicable to cancellation of Agreement etc.,:-****Amendment Rule 26(k) is not applicable to** such deeds of Agreement of Sale-Cum-G.P.A, Partition, Release and Mortgages etc., **(C&I.G's Memo Rc.No.10547/2008, Dt.18.07.2008) Page 264 of A.P.S.R's Assn. Diary, 2009. (These order are also revised vide orders in SI.No.13)**
13. **Both parties required to attend in cancellation of Agreement etc.,:-**It is hereby ordered that unilateral cancel of deeds of Agreement-Cum-G.P.A, Development Agreement-Cum-G.P.A, Partition, Release, Mortgage, Gifts and Gift (Settlements) shall not be registered unless both parties to the previously registered deed are present before the Sub-Registrar for execution of the Cancellation deed.**(C&I.G's Memo No.G1/10547/2008 Dt.25.08.2008) Page 267 of A.P. 267 of A.P.S.R's Assn. Diary, 2009) ( These orders were cancelled vide orders in SI.No.15)**

14. **C&I.G.has no power to cancel the document:-**Under Sec.69(1)(j), it is clear that the C&I.G is entitled to make rules, regulating the proceedings of the Registrars and Sub-Registrars, in that, he can make rules as to the manner in which the proceedings should be conducted, but of any rate, he cannot interfere with the orders passed his subordinates, in exercise of rule making power. In view of the observation made by the Hon'ble High Court of Andhra Pradesh, no order can be passed by the Commissioner & Inspector-General of Regn.& Stamps in respect of Cancellation of registered deeds.**(C&I.G's circular No. AIG(S)/6526/2008 Dt.11.06.2008) Page 262 of A.P.S.R's Assn. Diary, 2009.**
15. **Both parties are not required in cancellation Agreement etc.,:-** Orders issued in C&I.G's Memo No.G1/10547/2008 Dt.25.08.2008 stands cancelled. The **Orders issued in C&I.G's Memo No.G1/10547/2008 Dt.18-07-2008 are in force. (C&I.G's Procs. No.G1/10547/2009 Dt.30.04.2009) These orders are modified in SI.No.16 below**
16. **Cancellation of Agreement can be registered with the consent of both parties:-**It is clarified that cancellation deed of agreement which involves two parties can be registered only with the consent of the two parties OR on the basis of an order of Civil Court. No Sub-Registrar shall register a deed of cancellation of an agreement based on a deed executed by only one party to the agreement. If any such contractual cancellation deed is presented for registration, the Sub-Registrar shall cite the instructions issued in this memo and refuse registration. **(C&I.G's Cir. Memo No. Genera/Can/18492/2009, dt.30-12-2009).**
17. **Chargeability of Stamp on cancellation of Sale:-**
- i). As the property is being reconveyed or reverted back to the vendor the deeds of cancellation of previously registered sale deeds fall under article 20 of Schedule-IA to Indian Stamp Act, 1899 chargeable to stamp duty at the rate 5% on the value of the property excluding the transfer duty.
  - ii). Advalorem Stamp duty shall be levied on the market value prevailing as on the date of execution of deeds of cancellation of previously registered sale deeds as per Sec.17 of I.S.Act,1899.
  - iii). If the recitals of the cancellation deed discloses that the consideration so paid by the vendee/buyer to the principal sale deed is received back by the vendor/seller to the principal sale deed then the

deed of cancellation may have to be treated as sale deed chargeable to Stamp duty under Article 47-A of Schedule-IA of I.S.Act, 1899.

**(C&I.G's Cir, Memo No.S1/8652/2008, dt.20-9-2008, Page255 of Diary, 2009) these order were stands cancelled and the following orders issued.**

**Clarificatory order on the following issues.**

a). What is the Article under which stamp duty is leviable to the cancellation of Sales in view of enforcement Rule 26(k).

b) Whether the Market Value is applicable as on the date of execution of original sale deed or as on the date of execution of Cancellation.

***Calrified as follows:***

i) As the property is being reconveyed or reverted back to the vendor the deeds of cancellation of previously registered sale deeds fall under Art.47A of Schedule-IA chargeable to stamp duty at the rate of 6% or 7% as the case may be on the value of the property including the transfer duty i.e., 9%.

ii). Advalorem Stamp duty shall be levied on the Market Value prevailing as on the date of presentation of deeds of cancellation of previously registered sale deeds.

**(C&I.G's Cir, Memo No.S1/8652/2008, dt.22-09-2008 Page.257 of A.P.S.R's Assn. Diary, 2009)**

18. **S.O.292:** A deed of cancellation or revocation is compulsorily or optionally registerable according to the nature of the original -45- document, the terms of which are cancelled or revoked. Such document shall be grouped with miscellaneous documents in the accounts.
19. **R.R.117:-** A rectification deed or a cancellation shall be registered in the same class of register book as that in which the original document which it cancels or rectified has been registered.

## **CASE LAWS**

1. **No fault in registration of cancellation of Agreement by the Sub-Registrar:-**Cancellation of Agreement executed by the executant of previous agreement unilaterally and registered by Sri P.V.G.K.S.Sastry Sub-Registrar. The High Court held that registration does not cause any injury to the second respondent for him to invoke Section 81 of the Registration Act, 1908 against the petitioner (S.R), as he in spite of the deed of cancellation, has a right to proceed against his vendor and seek its enforcement, if he is not willing to abide by the cancellation of the agreement by his vendor. **(P.V.G.K.S.Sastry, S.R Vs. Maddeboyina Umamaheswari in C.P.No.1446 of 2005 in C.C.No.34 of 2005 of A.P.High Court) C&I.G's Endt.No.T.Dis. G3/4872/2005, dt.27-05-2006, Page 98 of A.P.S.R's. Assn. Diary, 2007.**
2. If a person's property is sold by any other person, it amounts to playing fraud on statute—He can get the sale deed cancelled by execution of cancellation deed and getting it registered—He need not go to civil court for seeking a declaration or to get it cancelled. Title of person remains in tact even if a stranger conveys his title to another stranger. Registering authority has inherent power to cancel the earlier sale deed by registering the cancellation deed presented by true owner. **(Yanala Malleswari Vs. Ananthula Sayamma and others. 2006(6) ALT 523 (FB W.P. No.9512 of 2003 and Bench decided on 24-10-2006 .**

## **14. CERTIFICATE OF SALE**

**MEANING:-** (In respect of each property put up as separate lot and sold) granted to the purchaser of any property sold by public auction by Civil or Revenue Court, or the collector or other Revenue Officer. **(Art. 16 of Schedule-IA of I.S.Act.)**

**STAMP DUTY:-** 5% On the purchase money. (Art. 16 of Sch-IA of I.S.Act.) w.e.f 1-6-74 (Act.No 20 of 74)

**REGN. FEE:-** 0.5% On the purchase money Under Art.1(A)(i)and (ii) of Table of fee If it is presented for Registration. If the true copy of Sale Certificate transmitted for filing there is no fee. **(C&I.G addressed a letter to the Dy.Registrar of Co-Operative Societies, Hyd.**

**Note:-***Certificate of Sale granted to the purchaser of any property sold by public auction by a Registrar of Co-operative Societies in the said Province. Duty reduced to the amount of duty chargeable on a similar certificate granted by a Civil or Revenue Court. (Notification 13 item No.49)*

### **CLARIFICATIONS**

1. Certificate of sale by the Civil or Revenue Courts- **No Surcharge. (I.G's No.SA1/36273/66 Dt. 20-1-1968)**
2. Market Value is not applicable to the **Certificate of Sale** issued by the courts.**(I.G's Circular Memo No.S3/21109/1981 Dt.4-4-1983. )**
3. Every Court granting a Certificate of Sale of immovable property under the code of Civil Procedure, 1908 shall send a copy of such certificate to the registering officer within the local limits of whose jurisdiction the whole or any part of the immovable property comprised in such certificate is situate and such officer shall file the copy in his Book-I or get scanned. **(Sec.89(2) of I.R.Act,1908)**
4. Whenever a copy of Court Sale Certificate is received, the registering officer after filing it in Book-I file shall attest each sheet with his dated signature. Instructions contained in Registration Rule 115(iv) shall be applied mutatis mutandis.**(I.G's Procs. G2/15147/81,Dt.3.6.1981).**
5. **T.D.is not applicable to Sale Certificate:-** Certificate of Sale issued by The Dy. Registrar of C.C.A- Surcharge not necessary. **I.G's No.S1/15179/67 , dt.21-8-67.**



6. **Registration of Sale Certificate** Whenever a Certificate of Sale is transmitted through post/Messenger of the Court or Authority which has to send a copy of the Certificate of Sale (but not original) duly endorsing that the original certificate of sale was engrossed on the Stamps of the value equivalent to 5% of the purchase money in which case the registering officer shall file it Book-I file volume after incorporating the particulars mentioned in the certificate of Sale in Index-I and II as is done in the case of Loan Orders sent by the Primary Agricultural Cooperative Societies. If the Claimants/purchasers of the open desirous of getting the Certificate of Sale registered as is done in the case of other documents, the Registering Officer shall register it by levying stamp duty of 5% and Registration fee of 0.5% on the purchase money but not on market value without levying Surcharge of Transfer of Property. **(C&I.G addressed a letter to the Dy. Registrar of Coop Societies, Malakpet Hyderabad while marking a copy to all D.Rs in the State. Letter No.S2/1298/2006, Dt.04.10.2006)**
7. **Sale Certificate from Debts Recovery Tribunal:-**Whenever a certificate of Sale is furnished through Post/Messenger of the Tribunal/Court which has granted Certificate of Sale, such officer has to send a copy of the certificate of sale (but not original) duly endorsing that the original certificate of sale was engrossed on the stamps worth equivalent to 5% of the purchase money, in which case the Registering Officer will file it in Book-I File Volume after incorporating the particulars in Index-I and II as is done in the case of Loan Orders sent by the Primary Agricultural Co-Operative Credit Societies. If the claimants/purchasers of the open auction are desirous of getting the certificate of sale registered as is done in the case of other documents, the Registering Officer shall register it by levying stamp duty of 5% and Registration fee of 0.5% on the Purchase money but not Market Value without levying Surcharge on Transfer of Property. **(C&I.G's Letter No.S1/10875/2005, dt.03-09-2007 addressed to the Recovery Officer, Debts Recovery Tribunal, Hyd.) Page 236 of A.P.S.R's Assn. Diary, 2009.**
8. **Copy of Sale Certificate (S.O.228(a)(v)):-**In the case of a copy of a court sale certificate the date on which the original certificate of sale is signed by the presiding judge should be taken as the date of execution.

#### **CASE LAW**

1. **A Sale Certificate granted under order 21 Rule 19 of the Civil Procedure Code is not an instrument until it has been signed by the Judge. (Collector of Ahmednagar Vs. Rambhai AIR 1930 Bom 392 , from Krishnamurthy Commentary)**

## **15. COMPOSITION DEED**

**MEANING:-** Where the debtor with the consent of his creditors appoints a trustee to take charge of all his property for the purpose of giving effect to the composition, the trustee is a trustee for the creditors, only to the extent of that purpose, but no right to the property itself is transferred to the creditors. The trustee holds the property for the debtor, who remains in the eye of law the owner and for the benefit of the creditors. **(S.O.305)**

### **CONDITIONS**

- i. An assignment for the benefit of the creditors.
- ii. An agreement whereby payment of a composition or dividend was secured to creditors and
- iii. Insolvency deed for the purpose of working the debtors business for the benefit of creditors. **(R.G.1936/129 )**
- iv. Under a conveyance deed, all the property of the debtors must be conveyed. Otherwise the deed becomes a Conveyance. **((Note 3 Under Art. 19 Schedule-IA of I.S.Act.)**

**STAMP DUTY:-** Rs.35/- Article 19 of Schedule-IA of I.S.Act. w.e.f 1-6-74 Act. No.20 of 1974

**REGN. FEE:-** Rs. 0.5% Article 1(A) (i) and (ii) of Table of fee on the value of the property transferred.

## **16. CONVEYANCE**

**DEFINITION:-** Conveyance included a conveyance on sale, every instrument and every decree or final order of any Civil Court, every order made by the High Court under Section 394 of the Companies Act, 1956 in respect of amalgamation or merger of companies by which property, whether movable or immovable, or any estate or interest in any property is transferred to , or vested in or declared to be of any other person, *inter-vivos*, and which is not otherwise specifically provided for by Schedule-IA as the case may be **(Sec.2(10) of I.S.Act.) (Stamp Amendment Act, No.8 of 1998 W.E.F.2304.1988)**

### **EXPLANATION-I**

1. Whereby a Co-Owner of any property transfers his interest to another Co-Owner of the property and which is not an instrument of partitions shall for the purpose of this clause, be deemed to be an instrument by which property is transferred *inter-vivos*.
2. Where by a partner transfers his share in the property of the partnership business to another partner or other partners, whether separately or together with transfer of other business assets on retirement or dissolution or whereby contributes to the capital of the partnership firm by transferring his right and title to, or interest in any property, is for the purpose of this clause an instrument by which property is transferred.
3. **Clarification on the above Definition:-** The definition of Conveyance includes all transactions involving transfer of property, either movable or immovable, or transfer of any right or interest therein and they are chargeable to duty accordingly but for the clause viz., "and which is not otherwise specifically provided for by Schedule-I or IA as case may be". So long as this clause is existing in the definition of Conveyance, the transfers otherwise specifically provided for in the Schedule-IA under Articles,19(Composition deed), 27 (Exchange), 29 (Gift), 31 (Leases), 47-A (Sale), 49 (Settlement), etc., are chargeable to duty specified therein only but not under Art.20. There will be no change in the chargeability unless the relevant Article is amended or superseded. **(C& I.G's Memo NO.S2/11549/98, dt.05-02-1999) Page 109 of A.P.S.R's Diary, 2000)**

**STAMP DUTY: -**                      5% Article 20 (a)(b)(c) of Schedule-IA of I.S.Act.  
w.e.f 1-6-74 (Act.20 of 1974)

(d) Conveyance, so far as it                      2%    on the M.V. of the property.  
relates to amalgamation                      Art.20(d) of Schedule-IA.  
or merger of companies                      w.e.f 1-8-2005 (Act.19 of 2005)  
under the order of High  
Court under Sec.394 of  
Companies Act, 1956

**REGN. FEE; -**                      0.5%                      Article 1(A) (i) and (ii) of  
Table of fee.

**Note: - Before** interduction of Art. 47A of Schedule-IA for sale W.E.F.  
16.8.1986 through Stamp Act Amendment (Act. No.17 of 1986), the Sale is  
chargeable under Art. 20 of Schedule-IA of I.S.Act. as Conveyance on Sale.

### **STAMP EXEMPTION**

1. **Collages taken over by the Govt.:-**Conveyance deeds transferring all the properties both movable and immovable belonging to the colleges taken over by the Government    **(Item No.114 of Notification 13 dt.17.12.1938)**
2. **Two wheeler Vehicles:-**(i) The Governor of A.P hereby reduces the stamp duty chargeable in respect of the Conveyance deeds evidencing transfer of ownership of Motor Vehicles excluding Two Wheeler motor vehicles and Auto Rickshaws chargeable under Art.20 of Schedule I-A from 5% to 2% on the consideration.  
(ii) The Governor of A.P hereby remits in full, the Stamp duty chargeable under the said Act in respect of the Conveyance deeds evidencing transfer of ownership of two Wheeler Motor Vehicles and Auto-Rickshaws. **(G.O.Rt.No.8 Rev. (Regn-I), Dt.4.1.1996)** **(These orders were withdrawn as per G.O. in item No.4)**
3. **Reduction of Stamp duty in full** in respect of instrument of securitization of loans chargeable under Art. 20 of I.S.Act. **(G.O.Ms.No.129 Revenue (Regn-I) Dept. Dt.06.03.2000)**
4. **Withdrawal of G.O.Rt.No.8 :** The orders issued earlier through G.O.Ms.No.8 Rev.(Regn-I) Dt.4-1-1996 reducing stamp duty on **Conveyance of second hand motor vehicles** is hereby withdrawn with

retrospective effect from the date of issue of earlier G.O.Ms.No.8. The withdrawal is total as it is said by transport department that there is no provision under the said docts to treat the ownership transfer documents for second hand vehicles as Conveyances. **(G.O.Ms.No.106 Rev.(Regn-I) Dept. dt.19.1.2005, C&I.G's Endt.No.S1/17448/99 Dt.21-2-2005) from V.V.Naid Notes)**

5. **Securitization of Housing Loans:-**Stamp duty chargeable under Art.20 is ***reduced to 0.1% subject to a maximum of Rs.One lakh*** in respect of any instrument of securitization of Housing Loans, Assignment of debt on Housing Loans (with or without underlying securities in the nature of movable or immovable property) executed by the Housing Finance Institutions in favour of Refinancing or Intermediate Investment evidencing assignment of debt or Housing Loans. **(G.O.Ms.No. 583 Rev. (Regn-I) Dept. dt.23-5-2005).**
6. **Reduction of Stamp and Fee:-**Reduces the Stamp duty chargeable on the documents and instruments of securitization of loans or debts or of Assignment of loans/Debts with underlying securities executed by the Industrial Development Bank of India (IDBI) in favour of Stressed Assets Stabilization Fund (SASF) for the purpose of acquisition, resolution or reconstruction of stressed assets, non-performing assets under Article 20 of the Schedule-IA to I.S.Act, to ***"One rupee" for every thousand rupees or part thereof***, of the loan/debt assigned with underlying securities, ***subject to a maximum of rupees one lakh. Registration fee reduced to 0.50% subject to maximum of Rs.30000/-*** **(G.O.Ms.No.768 Rev. (Regn-I) Dept. dt.29-9-2004)**

#### **CITATIONS UNDER SEC.2 (10) OF I.S.ACT.**

1. A transfer of land by the legal representatives of the deceased husband and in pursuance of a compromise of a widow's suit for maintenance is a **Conveyance**. **(Item No.3 under Sec.2(10))**
2. An assignment of debt is transfer of a property and falls within the definition of **Conveyance**. **(Item No.4 under Sec.2(10) of I.S.Act.)**
3. Where no property actually passes by a transaction a deed affecting it cannot be a **Conveyance**. **(Item No.5 under Sec.2 (10) of I.S.Act.)**
4. When a decree of a Civil Court was transferred by sale, it should be stamped as a conveyance under Art.20 of Schedule-IA of I.S.Act **(Illustration 3 under Art.23 of Schedule-IA of Madras Stamp Manual page.93)**

## **CLARIFICATIONS**

1. **Conveyance:-**Conveyance of land (for money's consideration in favour of land owner and conveyance of title in favour of cultivator chargeable with aggregate stamp duty under Art. 47-A of Schedule-IA of I.S.Act.

(a) A transfer in exchange of moneys worth is a conveyance on sale. This also applies to transfers which are not conveyance on sale. A transfer of property and interest of one body of persons to another is **Conveyance of Sale**.

(b) A transfer of land in pursuance of suit is a **Conveyance**. **(B.D's L.Dis W3/2738/63 dt.10.8.1963, Page 16 A.P.S.R's Assn. Diary, 1995)**

2. **Release treated as Conveyance on Sale:-**Release which does not operate on all other Co-Parceners is a **Conveyance on Sale**. **(A.P.High Court Judgment No.83 of 1970 Dt.18.1.74, I.G's Endt. No.S3/1053/74 Dt.26.9.74. (page 21 of A.P.S.R's Assn. Diary, 1995)**

3. **Release treated as Conveyance on Sale:-** 'A' had a house at Vijayanagaram and by a registered document dated 27-5-73 sold an undivided 1/20<sup>th</sup> share in the building to "B" for a consideration of Rs.1000/-. Sixteen days later, by another document he(A) purported to have released his right in 19/20<sup>th</sup> share of the same building in favour of the aforesaid "B" for a consideration of Rs.19000/- on a stamp paper of Rs.23/-. On reference to High Court, it held the document, i.e., the second document as **Conveyance on Sale**. **(High Court Judgement NO.3 of 1974, Bd's No.Spl/Q3/3079/76 Dt.30.10.76)**

4. ***Transfer of Mortgage Decree is a Conveyance*** and Stamp levied on the decretal amount. **(I.G's No.S2/12548/77, Dt.19.8.77, page 22&23 of A.P.S.R's Diary, 1995)**

4A. The property belonged to releasees decreed to the releaser on Mortgage debt and it was auctioned by the releaser, the Court confirmed and sale certificate issued in the name of releaser. But in the present document releaser relinquished the right in favour of releasees stating "Release of nominal right" for Rs.1800/-. **Held the document as Conveyance on Sale (I.G's No.S2/5364/76. page 23 of A.P.S.R's Assn. Diary, 1995)**

5. **Transfer of Contract for repaid Tank is treated as Conveyance:** - An Agreement whereby the executant who obtains a contract for Rs.27000/- to repair a tank belonging to P.W.D transferred his right in favour of claimant for no consideration. ***It is only a Conveyance.*** If there is no consideration, the Registrar is ascertaining the probable benefit (Profit) under contract. The ***document registerable in Book 4.*** **(I.G's Procgs.No.S4/842/82 dt.21-8-1982, Doct.No.P6/79 of S.R.O.Kandukur)**
6. **Transfer of Trust property for consideration** to the real owner—**Held Conveyance on Sale.** **(I.G's No.S1/37657/66 Dt.26-4-1967)**
7. **Release treated as Conveyance:-**The document was styled as release by 4 brothers in favour of 5<sup>th</sup>. Brother. The document did not include the sister who must also have been treated as Co-Parcener. Since this document treated as **Conveyance as it was not operated on all co-parceners.** **(I.G's Procgs.No.E3/11249/87 Dt.13.7.87)**
8. **Transfer of Share in Partner ship to the stranger:-**Where a partner on dissolution of partnership, transfers by an instrument his share in the partnership to a stranger with whom the continuing partner might be disposed to enter into partnership, the instrument will amount to a **Conveyance on Sale** **(Page 73 item No.18 of A.P.S.R's Diary, 2004)**
9. **Change of Partners in Partnership deed:-**It is hereby informed that the Form-V (in which changes of partners under the Indian Partnership Act, 1932) for chargeability purpose is treated as an instrument under Sec.2 (14) of I.S.Act, since it is a written bargain, whereby certain partners are retired, new partners inducted, some partners relinquish their shares ultimately resulting in re-constitution of partnership firm affecting the rights and liabilities of the partners. The Stamp Act. strikes at instrument and once the transaction is reduced to writing by way of employing an instrument to execute the intention of the partners, it assumes the nature of instrument falling under the ambit of chargeability as "Conveyance" by virtue of Act. 8 of 1998 whereby Sec2 (10) of I.S.Act is duly amended incorporating partnership related transaction into the fold of "Conveyance" under Art. 20 of Schedule-IA. **(I.G's Circular Memo No.Firms/19/2007 Dt.16.10.2007)**
10. Order under Sec. 153 of Companies Act, transferring assets of company— Transfer by deeds in pursuance of such order—Document in question **Held as Conveyance falling under Sec.2 (10).** **(Page 20 SI.No.33 of A.P.S.R's Diary, 1995)**

## **CASE LAWS**

1. Document recording dissolution of partnership and one partner taking over all assets, liabilities of firm and agreeing to pay each partner specific sum and hypothecating and charging certain properties by way of security for such payment. **Held document was not Conveyance** but was instrument of dissolution cum mortgage separately chargeable to duty under Art.41 (B) and 35 of Schedule-IA respectively. **(AIR 1972 All I (7) 1971 All L.J.974) (Page 19 of A.P.S.R's Assn. Diary, 1995)**
  
2. "C" entered into contract to sell certain properties to "S" Company but contract was not completed by execution of any Conveyance or transfer. "C" died shortly, afterwards his legal representatives held legal estate of various properties in trust for "S" company. Three years later "E" company was incorporated and terms were arranged without here being any written contract for sale of properties by "S" company and "E" company. As a result of that arrangement, five documents of transfers were executed and legal representatives of "C" conveyed and transferred beneficial interest in properties to "E" Company. It was held that documents came within the comprehensive definition of **Conveyance on Sale**. **(1956-3 All E.R.33 (36)) Page 74 SI.No.26 of A.P.S.R's Assn. Diary, 2004)**
  
3. **Letter containing a Sale treated as Conveyance :-** "A" agreed to sell Ice Factory to "P" for Rs.80000/- and the vendee paid Rs.25000/- as earnest money agreeing to pay the balance at the time of execution of the sale deed, when the possession would be given to the vendee on 13-12-49 as per agreement, the vendee paid the balance and got a letter written by the vendor stating that he sold him Ice Factory. **Held that the document transferred ownership and was liable to be stamped as Conveyance.** **(AIR 1953 Hyd.14(17.18)) Page75 SI.No.32 of A.P.S.R's Assn. Diary, 2004)**
  
4. **Debt included in the consideration:-** Where a transferor is indebted to the transferee and the consideration in the conveyance is stated to be the debt less the amount waived by the transferee, the stamp duty is to be paid not on the consideration stated in the conveyance but on the whole debt. **(AIR 1935 Rang. 243(242)) Page 76 SI.No.36 of A.P.S.R's Assn. Diary, 2004)**



5. Sale deed embodying the sale of Cinema House together with machinery thereof, but not including any interest in the site is a simple **Conveyance** coming within the ambit of the Article 20 of Schedule-IA **(AIR 1973 A.P.48 (50)) page 76 SI.No.38 of A.P.S.R's Assn. Diary, 2004)**
6. **Release treated as Conveyance:-** Separate documents executed by some of the Co-Owners relinquishing their shares in the property in favour of the remaining co-owners for certain consideration were held as deeds of **Conveyances on Sale and not release deeds. (1985-2 ALT.437(FB)) page 76 SI.No.40 A.P.S.R's Assn. Diary, 2004)**
7. "A" had sold Ac.0.24 of land in favour of "B" through sale deed dated 4-4-73. There is Rice Mill in the above land. "A" did not sell the machinery etc., in 1973. Later "A" sold the machinery etc., to the original vendee for a cash consideration of Rs.20000/-. The stamp born by the document is Rs.1000/-.
- The Sub-Registrar registered the document in Book-I. At the outset of the document it was already the owner of the land. Through this document, he purchased also the machinery. It is nowhere mentioned in the document that the machinery was removed from the land or it was not inferred that the machinery was sold to the vendor which was embodied in the land for the permanent beneficial enjoyment. The Document was held as a **"Conveyance on Sale" for Rs.20000/- chargeable with duty of Rs.2000/- (including surcharge) (page 78 SI.No.49 of A.P.S.R's Assn. Diary, 2004)**

**Note:-Please see clarifications under "Release and Sale" also.**

## 17. COPY OR EXTRACT

<b><u>STMP DUTY:-</u></b>	<b>Rs.10/-</b>	<b>If the original deed borne by the stamp not Exceeding Rs.2.50. (Art.21(i) of Schedule-IA)</b>
	<b>Rs.20/-</b>	<b>In any other case. (Art.21(ii) of Schedule-IA w.e.f 1-4-90 (Act.No.22 of 1989))</b>
<b><u>FEE:-</u></b>	<b>Rs.50/-</b>	<b>For Search of an entry and grant of certified copy of the document including maps or plans accompanying the documents. Provided if the party does not require the copy of document after the search is made a fee of <u>Rs.20/-</u> shall only be levied.(Art. 9 of Table of fee)</b>

## STAMP DUTY EXEMPTIONS

1. Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.**(Exemption (a) under Art.21 of Sch. IA.)**
2. Copy of, or extract from, any register relating to Births, Baptisms, namings, dedications, marriages, divorces, deaths or burials.**(Exemption (b) under Arti.21 of Sch. IA)**

## FEE EXEMPTION.

1. Government Officers who may require to search the registers or to take copies of entries for bonafide public purpose, shall be permitted to do so without payment of any fee.**(Note Under Art.9 of Table of fee)**
2. No fee shall be levied when a search is made on the application of Police Official with view to grant an encumbrance certificate or copy of an entry required for a bonafide public purpose. **(Art.8(2)(c)(ii) of Table of fee)**
3. ***A search fee shall not be levied*** for the grant of a copy of document in the following cases.
  - (a) admitted to registration but not transmitted into the register.
  - (b) Presented but not yet admitted to registration or
  - (c) The registration of which has been refusal**(R.R.134 read with S.O.976(b))**

## GENERAL.

1. Subject to the previous payment of the fees payable in that behalf, the Book Nos. 1 and 2 and the indexes relating to Book No.1 shall be at all times open to inspection by any person applying to inspect the same and subject to the provisions of Section 62, copies of entries in such books shall be give to all persons applying for such copies. **(Sec.57(1) of Indian Registration Act. 1908).**
2. **Copies in Book-3 :-**Subject to the same provisions, copies of entries in Book No.3, and in the Index relating thereto shall be given to the persons executing the documents to which such entries relate, or to their agents, and after the death of the executants, but not before, to any person applying for such copies. **(Sec.57(2) of I.R.Act.1908)**
3. **Copies in Book -4:-**Subject to the same provisions, copies of entries in Book No.4 and in the Index relating thereto shall be given to any person executing or claiming under the documents to which such entries respectively refer, or to his agent or representative.**(Sec.57(3) of I.R.Act, 1908)**
4. The requisite search under this section for entries in ***Book Nos.3 and 4 shall be made only by the Registering Officer.*** **(Sec.57(4) of I.R.Act.1908)**
5. A person applying for a search regarding a document registered in Book 3 or Book 4 shall be required to specify his title to search such books**(Sec.57 of the Act.) (S.O.958(d))**
6. A copy of a document **pending or refused registration**, may be granted to a person applying for it subject to the restrictions laid down in clauses (2) and (3) of Section 57 of the Registration Act. **(S.O.990 (a))(See SI.No.13 also)**
7. **Copy of Refusal Order:-**Where the claimant or executant is applied for grant of refusal order in the first occation, the search fee and copying fee is exempted, but application fee has to be levied. (now there is no provision for application fee in the present fees table.) **(S.O.975(a))**
8. A copy of **Refusal Order** granted to the claimant or executant, under Sec.76 of the Indian Registration Act, by the District Registrar, copying fee shall be levied. (Now there is provision is provide for levying of copying fee in the present fees table) **(S.O.975(c))**

9. **Copy of E.C** may be granted on white paper on payment of Copying fee and Application fee to the party at whose instance the encumbrance certificate was first prepared. **(S.O.997(b))**
10. **Copy of E.C** will come under M.C and it may be granted on white paper **(I.G's No.S3/565/64 Dt.30.8.64)**
11. **Certified Copies:** Whenever an entry is read over under Rule 137(ii) applicant should sign stating whether he requires a copy or not.**(I.G'sNo.G4/33145/64 Dt.20.1.65)**
12. **Certified copy of Book-4 Doct. to Police:-**Copies of documents registered in Book-4 cannot be granted to police officials for bonafide public purpose. **(Procgs. No. G3/25152/64, dt. 26-1-65, L.Dis. No.G4/24757/74, dt.30-10-74).**
13. **Granting of Certified copies when the original is found tampered:-** The following procedure to be followed in granting certified copies when the original or a portion of the original is found tampered.
  1. A facsimile copy of the entry tampered, meddle with or over written has to be underlined prominently with red ink indicating by foot note that such of the portion underlined is found tampered or meddle with. The foot note should so glaring as to catch the eye on mere perusal of the certified copy.
  2. Adding a foot note or underlying of the tampered portion as directed above is the personal and sole responsibility of the registering officer who grants the certified copy. **(I.G's rocgs.NO.G3/12481/80 dt.22-12-1980)**
4. **Copy of pending documents:-**Not to grant any copy of the pending documents to the parties except in the court cases after ensuring in writing that the copy is required for court purpose. Further, a foot note in Red ink should be added clearly stating that the copy relates to pending unregistered document only and it can be used only for the purpose of production in the court and not for any other purpose.**(I.G's Cir.Memo NO.G1/19001/02 Dt.19-09-2002)A.P.S.R's Assn. Diary, 2003.**
5. **Issue Refusal orders in time:-**It has been brought to the notice of the I.G of Regn. & Stamps that the copies of refusal orders passed in Book-II are not being supplied by the Registering Officers in time. The delay resulting in, sometimes loss of time for claiming refund. The

Registering Officers are requested to issue the copy of reasons for refusal and return the original document without causing inconvenience. **(I.G's Cir. Memo No.G1/266/83, dt.19-12-1983)**

6. **Certified copies of wills:-**When ever a person other than the executant concerned applies for a certified copy of a document relating Book-3 it is a statutory obligation on the part of the Registering Officer to call upon the applicant to adduce satisfactory evidence as to the death of testator. Such evidence may be in the form of a Certified extract from the Registrar of Death maintained under statute or a certificate from the concerned Village Munsif furnished.**(I.G's Procgs.NO.C4/6784/68, dt.24-9-68 and G3/2772/70, dt.17-3-1970, page 365 of A.P.S.R's Diary, 2010.**
7. **S.O.601:Granting of Certified copy for filed copy of Spl. Power:-**A copy of a Special Power of Attorney filed under Registration Rule 50(i) or of an abstract of a power of attorney mentioned under Registration Rule 55(i) shall not be granted to a person other than the principal or the agent concerned or their representatives.
18. **Death Extracts accompanying with Appln.:-** Death Extracts accompanying applications of single searches for copies of Book-3 documents shall be retained along with the applications and filed.**I.G's Procgs. No.K2/1937/64, dt.17-2-1964.**

## **18. COUNTERPART OR DUPLICATE**

**MEANING:-** Where several parts of an instrument are interchangeably executed by the several parties that part or copy which is executed by the grantor is usually called the original and the rest are termed counterparts.

Accordingly, the counterpart of an instrument should contain an exact reproduction of the terms of the original and it is not enough that it contains a bare reference to another document. **(S.O.306 (a))**

A Counter part of a document need not necessarily bear the same date as its original . **S.O.306 (b))**

**STAMP DUTY: -** Same duty as is payable on the original Subject to Maximum of Rs.20/- (Art.22 of Schedule-IA of I.S.Act. w.e.f 1-4-90 Act.No.22 of 1989)

**REGN. FEE:-** Before commencement of present fees table w.e.f. 01.01.2002  
There is a practice to levy of duplicate fee and copying fee Previously. But in the present fees table they were deleted vide C&I.G's Cir. Memo No.G1/3152/99 Dt.30.01.2002.

**Note:-** No extra fee shall be levied under Sce.30 of I.R.Act, for the registration of a counterpart or duplicate of a document in respect of which the extra has been paid if such counterpart or duplicate is presented for registration on the same day as the original document when the original document is also registered. **(Note under Art.7 of Table of fee)**

### **Stamp Exemption**

1. Duplicate of the lease in favour of Government. Held as required stamp duty. **Note 11 under Sec.3 of I.S.Act are not applicable. (Duplicate of lease granted by the Govt. alone is exempt from payment of duty. (I.G's No.S4/3180/70 Dt.18.8.71)**

### **CLARIFICATIONS.**

1. Document evidencing consent for adoption. If the Counterpart is executed along with the deed of Adoption, it is chargeable as a Counterpart under Art.22 of Schedule-IA. **((Vide Note 1 under Art.3 of Schedule-I).** If it is not so executed it falls under Article 6(c) of Schedule-IA. **(From All in one Notes by V. Venkatarao)**

2. Lease for 5 years executed by a private party in favour of Govt. bearing no stamp. A duplicate also was presented without stamp. The I.G. clarifies that the duplicate requires stamp. **(I.G's No.S2/26152/71 & No.S4/26145/71 D.R. (E.G.Dist)**
3. **S.O.228(a)(iv):-**A counter part of a document need not necessarily bear the same date as its original.

**COPIES**

- |                  |                  |                |
|------------------|------------------|----------------|
| 1.ORIGINAL       | 2. DUPLICATE     | 3.TRIPLICATE   |
| 4.QUADRUPLICATE  | 5. QUINTUPLICATE | 6.SEXTUPLICATE |
| 7. SEPTUPLICATE  | 8. OCTUPLICATE   | 9. NINUPLICATE |
| 10. DECUPLICATE. |                  |                |

**NOTE:-** If the original document presented along with counterpart or duplicate or several copies for registration, the Sub-Registrar shall obtain application under Sec.16 of I.S.Act. and add the following certificate. **(S.O.476(c)(i))**

**Certificate:-** " I hereby certify that on the production of the original instrument, I have satisfied myself that the stamp duty of Rs..... has been paid therefor." **(S.O.476(c)(ii)(c))**

**Date:**

**Signature of S.R.**

## **19. DIVORCE**

**Definition:-** It is an instrument by which any person effects the dissolution of his/her marriage. **(Art. 25 of Schedule-IA)**

**STAMP DUTY: -**                      **Rs.5/-**                      **Article 25 of Schedule-IA of I.S.Act. w.e.f 1-6-74 (Act.No. 20 of 1974)**

**REGN. FEE: -**                      **Rs. 100/-**                      **Article 1(E) of Table of fee (S.O.389)**

**NOTE :-** If the divorce deed contains a clause that there is some property given to the wife for her maintenance the deed will be treated as **Maintenance and Divorce chargeable under Sec.6 of I.S.Act.**

### **CLARIFICATIONS**

1. Note under Registration Rule 23 need not be added in the Registration Certificate in the case of Divorce deeds as the divorce deeds are not required to be registered under Hindu Marriage Act, 1955.**(I.G's Procgs. NO.D.Dis. G5/19980/72 Dt.7-9-76 and re-iterated in Cir. No.26 dt.6.9.1988, page 188 of A.P.S.R's Assn. Diary,1985)**
2. Divorce deed containing Release of maintenance right to be treated as **Divorce and Release of Maintenance** right under Sec. 6 of I.S.Act. **(I.G's No.S1/10719/71 Dt.28-12-1971)**
3. **Divorce-Consideration Rs.4000/- -Held Divorce and Release under Sec.6 of I.S.Act.**



## **20. EXCHANGE**

**Meaning:-**When two persons mutually transfer the ownership of one thing for the ownership of another, neither thing nor both things being money, the transaction is called an Exchange. (**Sec.118 of T.P.Act, 1882**)

### **ESSENTIALS OF EXCHANGE.**

1. An Exchange is a mutual Transfer of Property for another property.
2. In an Exchange the transfer of property can be movable or immovable, both movables, both immovables or one movable and another immovable.
3. In an Exchange the consideration is property only and not money. No price is paid in Exchange if consideration is money in the transfer, it is sale and not Exchange. If smaller part of consideration is money it is immaterial.
4. However, if there is a reciprocal transfer of two things, money may also be paid to bring about an equality of Exchange. (*Fateh Singh vs. Pirthi Singh, AIR1930, All. 426 & Ismail "Sha Vs. Saleh Mohd, AIR 1925, Lah. 326*)
5. In an Exchange there must be two different parties and two different things.
6. In an Exchange each party is a buyer as well as a seller in a transaction of Exchange.

**STAMP DUTY: -**      **5%    on the consideration or market value  
whichever is Higher equal to the market value  
of the property of greater value, which is the  
subject matter of exchange. Plus Surcharge as  
applicable.  
(Article 27 of Schedule-IA of I.S.Act.)  
w.e.f 1-6-74 (Act.No.20 of 1974)**

**REGN. FEE: -**      **0.5%    Article 1(A) (i) and (ii) of Table of fee on  
the greater value of two properties.**

**EXEMPTION : -**      Stamp duty remitted in full in respect of Instrument of Exchange executed by a private person where land is given by him for public purpose in exchange for other land granted to him by the Government. (**Item 36 of Notification 13 in Stamp Act.1899**)

**Instrument of Exchange with transfer of indemnity right:-** Instrument of exchange with transfer of Indemnity right. The original exchange if for Rs.2750/- and Indemnity is for Rs.5500/-. The duty payable is higher of the two i.e., on the Exchange under Art.27 and on the Transfer of Indemnity right under Art.53 (Sec.6) plus Transfer duty on the value of the Exchange. (**from All in One Notes by V.Venkatarao**)

## 21. FURTHER CHARGE

**MEANING:-** Some times the same mortgagee advances further sums of money to the mortgagor on the same security and conditions. The deed securing, this is called a further charge. If however, the outstanding debt is merged with the fresh advance and a deed is executed to secure the repayment of the total debt, it is a fresh mortgage. **(Taken from Subbaraju Guide)**

**STAMP DUTY:-** Any instrument imposing a further charge on mortgage property

- |  |   |
|--|---|
| a). If the possession is given   | 5% on the amount of further charge. (Art.28(a) of Sch. IA of I.S.Act.) Plus Surcharge.  |
| b). If the possession is not given   | 3% on the amount of further charge. (Art.28 (b) of Sch-IA of I.S.Act.)  |
| b) (i) If at the time execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument. | 5% on the total amount of the further charge (including the original mortgage and any further charge already made) less the duty already paid on such Original mortgage and further charge <b><u>(Art. 28(b)(i)</u></b> |
| b) (ii) If possession is not given.  | 3% on the amount of further charge. (Art.28 (b)(ii) of Sch-IA of I.S.Act.)<br><b>w.e.f 1-6-74 (Act. No.20 of 1974)</b>  |

**REGN. FEE:-** 0.5% On the amount of further charge which was determined for levy of stamp (under **Art.1(A)(i)(ii) of Table of fee**

### **Citation under Stamp Act.**

1. **The following illustrates the distinction between a further charge and a fresh mortgage: -** "A" having mortgaged his land to "B" subsequently re-mortgaged the same land to "C", the original mortgage to "B" still subsisting. Held, that the second transaction was a fresh mortgage and not a Further Charge. The words further charge includes all cases in which the parties to the original deed desire to increase the liability to which the land is already subject. In a further charge the parties are the same as in the original mortgage- deed while in a fresh "mortgage" the parties are different.**(Vide illustration 4 under Art.32 of Schedule-I of Madras Stamp Manual, page104)**

### Clarifications.

1. **Further Charge:-**The original is a simple Mortgage for Rs.15000/-. Un-discharged amount is Rs.12748/- is still due as balance to be repaid after deducting the payments so far made. Now a further amount of Rs.24000/- was lent, some provisions and conditions are modified by this deed. **Held as further charge simple Mortgage for Rs.24000/- and also an Agreement varying the terms of the previous mortgage falling under Sec.5 of I.S.Act. (Doct.No.P4/1974 of S.R.O.Kowtharam) (I.G's No.S1/19878/74 Dt.3.9.1974)**
2. **Supplementary Mortgage:-**As per Art.35 of Schedule-IA of I.S.Act, mortgage deeds are chargeable with stamp duty on the value of the amount secured by the deed. When the amount outstanding under the original mortgage and the amount additionally sanctioned have been consolidated and the repayment of this amount has been secured by the present deed styled as Supplementary Mortgage stamp duty and fee have to be levied on the consolidated amount but not on the additional loan alone. However if the Supplementary mortgage deed merely contains the details of the original mortgage but secures the repayment of only the additional loan, stamp and fee shall be levied on the value of such additional loan as further charge Under Art.28 of Schedule-IA of I.S.Act. **(I.G's Procs. No.S1/18617/93 dt.2.9.93, page 88 of A.P.S.R's Assn. Diary,1994)**

**NOTE: -** At the time of execution of further charge, possession of the property is given or agreed to be given, the Sub-Registrar shall obtain an application Under Sce.16 of I.S.Act. and add the following certificate. **(S.O.476(c) (i))**

**"I hereby certify that on the production of the original instrument, I have satisfied myself that the stamp duty of Rs..... has been paid therefor. (S.O.476(c) (ii) (c))**

**Date:**

**Signature of the S.R.**

## 22. G I F T

**DEFINITION:-** “GIFT” is the transfer of certain existing movable or immovable property made voluntarily and without consideration, by one person, called the DONOR, to another, called the DONEE, and accepted by or on behalf of Donee. **(Sec.122 of Transfer of property Act, 1882).**

## ESSENTIAL INGREDIENTS OF GIFT

- i). There must be a donor.
- ii). The subject matter of gift must be certain existing property movable or immovable.
- iii). The gift should be made voluntarily and without consideration.
- iv). There should be a transfer on the part of the donor.
- v). There should be acceptance by or on behalf of the donee. Such acceptance must be made during the life time of the donor and while he is still capable of giving. If the donee dies before the acceptance, the gift is void. **(page 116 of A.P.S.R's Assn.Diary, 1997)**

**STAMP DUTY: -**      5%      **Article 29 of Schedule-IA of I.S.Act.  
w.e.f 1-6-74 (Act. No.20 of 1974)**

**REGN. FEE: - 0.5% Art.1 (A) (i) and (ii) of Table of fee.**

## STAMP DUTY REMISSIONS AND EXEMPTIONS

1. All Gifts for Charitable or religious purpose – Duty reduced to one half of the duty levied on such instrument. **(Item No.86 of Notification. 13 dt.17-12-1938)**
2. No stamp duty required to the instruments of Gifts and Settlements executed in favour of the Govt. **(G.O.Ms.No.390 Rev. Dt.1.5.1967, Item No.123 of Notification 13 dt.17.12.1938)**
3. Instrument of Gift executed in favour of village panchayats- Panchayat Samithis-Zillaparishads and Municipalities- Stamp Exempted w.e.f. 1.7.1961, but T.D.is leviable. **(G.O.Ms.No.1858 Rev. Dt.24.10.1961. Item No.108 of Notification 13 )**
4. Gifts and Settlements if executed in favour of Govt. perpetuating the memory of living or dead persons- Exemption from payment of Stamp duty and Registration fee-Notification –Issued. **(G.O.Ms.No877 Revenue (Regn-I) Dept. Dt.30.10.2004 page 187 of A.P.S.R's Assn. Diary,2006)**

## **CLARIFICATIONS**

1. Gift to Panchayat for construction of building – Treated as **Gift for charitable purpose not Settlement. (Govt. Memo No.676/U2/73-74 Rev.Dt.12.11.73 & I.G's No.S2/876/72 Dt.13.12.1973)**
2. Sec. 5 of the Endowments Act, 1966 defined charitable purpose as including.
  - (a). Relief of poverty or distress.
  - (b). Education.
  - (c). Medical Relief.
  - (d). Advancement of any object of utility or welfare to General public or a section.

It has decided that transfer of property to prohibit in memory of dead during the obsequies are Gifts and not Settlements. It was also held that disposition of property in favour of distress or idols should be treated as Gifts, following the same principle disposition of properties in favour of Institutions such as Local Authorities, Choultries, and Devasthanams etc., for charitable or religious purpose in memory of the dead or to perpetuate the name of a particular person or persons or disposition of properties distress or idle should be treated as Gifts for charitable or religious purpose as the case may be and when such a condition is absent it has to be treated as "Settlement" for charitable or religious purpose.

**(I.G's Memo No.S3/12056/78 Dt.20.7.78). It was modified in item No.6**

3. Gift for Construction of Mahila Mandal Building –**Held Gift for Charitable purpose.( I.G's No.S3/29635/78 of S.R.O.Bapatla)**
4. CCS&LR has clarified that the Gift made in favour of A.P.S.R.T.C for the purpose of constructing Bus Stand and Shelter for passengers is a **Settlement for charitable purpose** and the concession provided in Item No.86 of Notification 13 Dt.17-12-1938 under I.S.Act is applicable. **(I.G's Procs.No.S4/1668/86 Dt.22.7.1988).**
5. Gift to a family Doctor without any consideration- **Held as Gift.(I.G's No.S3/10526/72 dt. -5-1972)**
6. Previously in I.G's Cir.Memo No.S3/12056/78 Dt.20.7.1978 it was held that the disposition of properties in favour of deities or Idols should be treated as Gifts. But this issue was re-examined and it was clarified that if the disposition of property is not intended to perpetuate the name of any persons either living or dead, the documents evidencing such transfer can be classified as **Gift (Settlements)** for religious purpose irrespective of the fact that the transfer is made in favour of

either the Diety/Idol or in favour of the managing trustee/committee of the organization concerned. **(I.G's Cir. Memo No.S1/4899-A/89 Dt.14.7.1994, page 120 of A.P.S.R's Assn. Diray,1997)**

7. **Gift of Building in f/o Panchayat:-** Gift of building in favour of Panchayat. **Held a Gift exempt from stamp duty, but T.D.leviable. I.G's No.S1/24754/70, dt.20-11-70.**
8. **Gift by the Municipality in f/o Govt. T.D. not exempted:-** Donation of 7 acres of dry land in favour of Government by the Palakol Municipality- T.D not exempt unless Sec.120 of A.P.Municipalities Act,1965 is amended. **I.G's No.S1/27474/68 closed in 1973)**
9. **Gift deeds in f/o Tiumal Tirupathi Devasthanam:-**Exemption from payment of Stamp duty, Transfer duty and Registration fee in respect of Gift deed to e executed in favour of Tirumal Tirupathi Devasthanams by way of Gift of lands/properties etc., donated to Tirumala Tirupathi Devasthanams by the donors/philanthropists in the State of A.P.-Notification-Orders-Issued. **G.O.Ms.No.643 Reve (Regn and Mandals) Dept. dt.11-05-2007.**

#### **Standing orders**

1. **S.O.312:-**A document evidencing a voluntary disposition of property made without consideration in favour of dependents or of relatives shall be treated as a "**Settlement**" for stamp purposes and as a "**Gift**" for registration purposes, although it does not expressly stipulate that the disposition is for the purpose of providing for the dependents or the relatives. **(Note 7, under Article 58 of Schedule-I on page 157 of the Stamp Manual, 1933)**
2. **S.O.314:-** A document by which property is given out of natural love and affection to persons who are not dependents or relatives and not in the way of providing for claimant is a **Gift not a Settlement.**
3. **S.O.315:-** Where the interest secured in a lease deed is transferred by the lessee voluntarily and without consideration to his sister out of affection towards her, the document embodying the transfer is "**Gift**" of interest in a lease.

#### **CASE LAWS**

1. **Gift by Muslim:-**Though an oral gift could be made by a Muslim followed by delivery of property, it is open to a Muslim to affect a transfer in the manner contemplated by Sec.123 of Transfer of Property

Act. Where the donor is not satisfied with an oral gift and records the gift in the form of a formal document, it can only be a conveyance effecting the transfer of its own force and is chargeable to stamp duty as a **Gift deed**. (The Inspector-General of Regn.&Stamps Vs. Tayyaba Begum (1962) 1 An WR 16:1962) Andh LT 108:ILR (1962) A.P 238:AIR 1962 A.P.199, Page659 of Krishnamurthy Commentary 9<sup>th</sup> Edition).\

2. **Settlement and Gift**:-Settlement generally, like gift, is a transfer without consideration and hence the gift falls within the definition of settlement. Thus, where the transfer is made for provision during life, with a reversion to the settler or his heirs, such gifts are normally **held to be Settlements**. Similarly, where the gift is made in favour of the dependants like wife such gifts are also considered to be **Settlements**. (1. See Sanjeevarao The Indian Stamp Act & Rules at p.120 (6<sup>th</sup> Edition) (2. M.Dhanalakshmi Vs.K.Saradamba, AIR 1977 AP 348: 1976 ALT 335)

**Note:-** Information available as to **GIFTS AND SETTLEMENTS** in pages 116 to 124 of A.P.S.R's Assn. Diary, 1997.

## **23. INDEMNITY BOND**

**DEFINITION:** - A contract, by which one party promises to save the other from loss, caused to him by the conduct of the promisor himself, or by the conduct of any other person, is called a "Contract of Indemnity."

### **Illustration**

"A" contracts to indemnify "B" against the consequences of any proceedings which "C" may take against "B" in respect of certain sum of 200/- Rupees. This is a Contract of Indemnity. **(Sec.124 of Indian Contract Act, 1872)**

**STAMP DUTY:**                      **3% On the Indemnity amount Subject to Maximum of Rs.100/- (Art.30 of Sch-IA) w.e.f 1-4-90 (Act.No.22 of 1989)**

**REGN. FEE:**                      **0.5% On the Indemnity amount (Art.1 (A) (i) and (ii) of table of fee**

### **CLARIFICATIONS**

1.     **Indemnity for a previously registered sale deed** falls within definition of 'M' and should be stamped as such. **(8/1918 page. 174)**
2.     **Sale with indemnity** – If the stamp duty on Indemnity 'M' exceeds that on sale should bear stamp of 'M' **( 18/1932 page 86)**
3.     **Indemnity and Mortgage:-**'A' on behalf of himself and as guardian of his minor son executed a sale for Rs.18500/- in favour of 'B' selling some of their lands. Subsequently 'A' executed an Indemnity Bond in favour of 'B' agreeing to make good the latter any loss to the extent of Rs.15000/- arising from any defect in title and certain landed properties were shown as security for the performance of the obligation. It was held that the document was both an Indemnity Bond and a Mortgage deed and was chargeable with the higher stamp duty as a Mortgage deed. **(Illustration 2 under Art.34 of Schedule-I, page 106 of Madras Stamp Manual)**



## 24. L E A S E

**DEFINITION:-1.** Lease means a lease of immovable property and includes also

- (a) a Patta
  - (b) a kabuliyat or other undertaking, in writing, not being a counterpart of a lease to cultivate, occupy, or pay or deliver rent for, immovable property.
  - (c) any instrument by which tolls of any description are let.
  - (d) any writing on an application for lease intended to signify that the application is granted. **(Sec. 2(16) of I.S.Act,1899)**
2. A lease of immovable property is a transfer of right to enjoy such property, made for a certain time, express or implied, or in perpetuity, in consideration of price paid or promised, or of money, a share of crops, service or any other thing of value, to be rendered periodically or on specified occasions to the transferor by the transferee, who accepts the transfer on such terms.

**Lessor, Lessee, premium and rent defined:** - The transferor is called the **Lessor**, the price is called the **Premium**, and the money, share, or other thing to be so rendered is called the **rent**. **(Sce.105 of T.P.Act, 1882)**

### **STAMP DUTY**

**Art. 31:-Lease**, including an under-lease or sub-lease and any agreement to let or sub-let

or any renewal of lease: **w.e.f 1-8-2005 (Act. No.19 of 2005)**

(a) Where by such lease, the rent is fixed and no premium is paid or delivered.

- |  |  |
|--|--|
| (i) Term of lease less than one year:  | 2% on the whole amount.<br>(Art.31 (a) (i) of Schedule-IA)                               |
| (ii) Lease up to 5 Years   | 2% on the Average Annual Rent<br>(A.A.R) (Art.31 (a) (ii) of Sch-IA)                     |
| (iii) Lease up to 10 Years   | 5% on the one and half times of<br>A.A.R. (Art.31 (a) (iii) of Sch-IA)                   |
| (iv) Lease up to 20 Years  | 5% on the three times of A.A.R<br>(Art. 31(a) (iv) of Sch-IA)                            |
| (v) Lease up to 30 Years   | 5% on the five times of A.A.R<br>(Art.31 (a) (v) of Sch-IA)                              |
| (vi) (a) Lease exceeds 30 Years<br>or in perpetuity or not<br>for a definite period. | 5% on the Market Value of the<br>property or Ten times of A.A.R<br>Which ever is higher. |

(vi) (b)	Lease is granted for a Fine or premium or for money advanced or to be advanced where no rent is reserved	5% on the M.V of the property or the amount or value of such fine or premium or advance setforth in the lease, whichever is higher. <u>(Art. 31(vi) (b) of Sche-IA)</u>
(vi) (c)	Lease is granted for a fine or premium or for money advanced in addition to the rent.	5% on the M.V of the property or the amount or value of such fine or premium or advance as setforth in the lease, whichever is higher in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been or delivered.

Provided that, in any case when an agreement to lease is stamped with the advalorem stamp required for a lease and lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed one hundred rupees.

#### **EXEMPTION:-**

Lease, executed in case of a cultivator and for the purpose of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one thousand rupees.

#### **EXPLANATION**

When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses, or the owner's share of Municipal rates or taxes, which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.

(vi)(d)	Where the lessee undertakes to effect improvements in the leased property and agrees to make the same to the lessor at the time of termination of lease falling under clauses (a), (b) or (c).	5% on the value of the improvements contemplated to be made by the lessee as setforth in the deed in addition to the duty chargeable by the clauses (a), (b) or (c).
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**STAMP DUTY REDUCTION:-** *The Governor of A.P. hereby reduces the stamp duty on Lease Deeds chargeable under Article 31 of Schedule-IA to I.S.Act, 1899 as shown below. (G.O.Ms.No.408 Revenue (Regn-I) Dept. dt.11-05-2010, Published A.P.Gazette dt. 14-05-2010).*

**Art. 31(a) Lease including an under Lease or sub-lease and any agreement to let or sub-let or renewal of lease.**

<b>(i).</b>	<b><i>Where the lease purports to be for a term of less than ONE YEAR.</i></b>	<b><i>0.4% on whole amount payable on such Lease.</i></b>
<b>(ii).</b>	<b><i>Where the lease purports to be for a term of not less than ONE YEAR but not more than FIVE YEARS.</i></b>	<b><i>0.4% on the total rent payable such lease.</i></b>
<b>(iii).</b>	<b><i>Where the lease purports to be for a term exceeding FIVE YEARS but not exceeding TEN YEARS.</i></b>	<b><i>0.4% on the total rent payable such lease</i></b>
<b>(iv)</b>	<b><i>Where the lease purports to be for a term exceeding TEN YEARS but not exceeding TWENTY YEARS.</i></b>	<b><i>0.6% on the total rent payable such lease</i></b>
<b>(v)</b>	<b><i>Where the lease purports to be for a term exceeding TWENTY YEARS but not exceeding THIRTY YEARS</i></b>	<b><i>0.8% on the total rent on such lease.</i></b>
<b>(vi)</b>	<b><i>Where the lease purports to be for a period in excess of thirty years or in perpetuity or does not purport to be for a definite period</i></b>	<b><i>5% on the value of property under lease as declared by the party or 0.8% on the total rent payable on such lease, whichever is higher.</i></b>
<b>(b)</b>	<b><i>Where the lease is granted for a Fine or premium or for money Advanced or to be advanced and where no rent is reserved.</i></b>	<b><i>5% on the fine or premium or money advanced or to be advanced as set forth in the lease.</i></b>

(c)	<i>Where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.</i>	<i>5% on such fine or premium or money advanced in addition to the duty which would have been payable on such lease, if no fine or premium or advance had to be paid or delivered.</i>
(d)	<i>Where the lessee undertakes to effect improvements in the leased property and agrees to make the same to the lessor at the time of termination of lease falling under clause (a), (b) or (c)</i>	<i>5% on the value of the improvements contemplated to be made by the lessee as set forth in the deed in addition to the duty chargeable under (a) or (b) or (c).</i>

**EXPLANATION:-**Lease deeds executed in favour of Mortgagee, it will be treated as Mortgage with possession. (Explanation under Art.35 of Schedule-IA). In the above case, an application under Sec.16 of I.S.Act. is required to be obtained from the party and add a certificate to that effect on the document. (S.O.476 (c)(i)).

**REGN. FEE:-**

1. When the lease for one year or less:	0.5% on the total rent. (Art.1(c) (a))
2. When the lease exceeds one year and does not exceed thirty years:	0.5% on the Average Annual Rent (Art. 1© (b) of table of fee)
3. When the lease exceeds 30 years and perpetual.	0.5% on the Ten times Average Annual Rent (Art.1(c)(c))

***Note:-Any fine or premium payable; money advanced; value of improvements; amount of rents; rates and taxes; etc., need not be taken into account.***

**Reduction of Stamp duty**

1. **Reduction of Stamp duty and Registration fee:-**70% of Stamp duty and Registration fee exempted on the Govt. land for BOT and Stamp duty on **Sale/Lease of land and build up space etc.**, initially for 3 years to **Tourism** Sector for the purpose of encouraging Tourism Industry. **G.O.Ms.No.140 Rev.(Regn.&Mandals) Dept. dt.24-2-2001).Page 472 of A.P.S.R's Assn. Diary, 2004.**
2. **Stamp duty in Full** chargeable under Art.31(d) on instruments relating to structure to be built by the lessee on the Govt. lands leased out for setting up of **Tourism** Related Project is Exempted. **(G.O.Ms. No.372 Rev. (Regn & Mandals) Dept. dt.24-6-2002).Page 477 of A.P.S.R's Assn. Diary, 2004.**

## **EXEMPTION:**

1. **Exemption of Stamp and Fee to Developer, Co-Developer in SEZ:-**As per the provisions of the APSEZ bill as provided under Section 25(i) (a) & (b). The following exemption is made available 25(1)(a) full exemption from stamp duty and registration fee shall be available to;  
i) Approved Units or Co-Developers and operators in the processing area of the Zone on the lease or transfer of the land meant for the purpose; and  
ii) A Developer on lease or transfer of land used for developing an SEZ.  
(b) The Developer, Co-Developer, Unit, Operator or establishments set up in the processing area of the Zone shall be fully exempted from the levy of Stamp Duty and Registration fee on loan agreements, credit deeds and mortgagees executed by them.  
**Govt. Memo NO.12254/Regn.II/A1/2008, dt.01-04-2008. Page 247 of A.P.S.R's Assn. Diary, 2009.**

## **CLARIFICATIONS**

1. **Insurance Premium:-**The Insurance premium payable by the lessee should be included in the annual rental for the purpose of calculating the stamp duty. In so counting, only the premium amount should be taken into consideration instead of the total insured amount. **(Board's L.Dis.No.1421/W/64 dt. 18-4-1965, page 42 of A.P.S.R's Assn. Diary, 1995)**
2. **Lease with Guarantee:-**Lease and Guarantee form part of single transaction. Decision of High Court of A.P.Dt.8.9.1961. **(I.G's No.S1/30201/61 Dt.23.2.63)**
3. **Lease treated as Lease and Mortgage:-**A lease deed by the lessor, the lessee and Bank who advanced money to the lessor on the security of the demised property. The hypothecation existed at the time of commencement of the lease and the money was advanced by the Bank even before. The lease makes the lessee responsible for payment of the loan in lieu of the lease amount. It is recited that the lease amount need not be paid to the lessor, but should only be credited to the amount already taken by the lessor. By attaching an obligation on the leased amount to be debited to the amount already advanced before commencement of the lease, **the document is held a "lease" and "mortgage" chargeable under Art.31 (a) (ii) and 35(b) of Schedule-IA of I.S.Act. (I.G's No.S1/8289/74, page 39 of A.P.S.R's Assn. Diary, 1995)**

4. Two documents were executed in the form of indenture for the purpose of collecting usufructs of Mango trees for period of 10 and 12 years respectively with an annual rent of Rs.200/- and Rs.125/-. The entire lease amount of Rs.2000/- and Rs.1500/- respectively was paid in advance. Stamp duty of Rs.90/- and 67.50 was levied respectively. **As per S.O.264 (a) and rulings under 'G' in S.O.250 the documents of the above kind relate to immovable property and are registerable in Book 4. (I.G's No.G3/1170/72 Dt.5-3-75, page 39 and 40 of A.P.S.R's Assn. Diary, 1995)**
5. **Mining Lease:** - Mining lease for 20 years at an annual rent of Rs.8316/- (Royalty plus Surface rent or Dead rent plus Surface rent whichever is higher) with advance of Rs.1700/- chargeable under Article 31(a) (iv) and 31(c) of Schedule-IA. **(I.G's No.S2/3612/75, page 40 and 41 of A.P.S.R's Assn. Diary, 1995 for example of calculation of rent)**
6. **Quarry Lease:** - In case of Quarry Leases, the duty has to be levied on the seigniorage fee per year as estimated by the collector and the annual rent fixed if any. The question of ascertaining royalty does not arise. In addition to the above, if there is security deposit, the duty is leviable on such security deposit also under Art. 31© of Schedule-IA. **Note: - The duty has to be levied on Quarry leases on the amounts of Seigniorage fee or dead rent whichever is higher if stipulated in the document. (I.G's No.S1/1144-A/72 and S2/20677/77, see page 43 and 44 of A.P.S.R's Assn. Diary, 1995 for calculation of rent)**
7. **Lessee to Mortgage Lease hold right** :-A document purported to be a lease for 10 years at an annual rent of Rs.480/- It was executed on 16-2-76 Rs.500/- was paid as advance which was adjustable. The lessor permitted the lessee to mortgage his lease hold right to A.P.State Financial Corporation. **Held as Lease. (I.G's No.S1/9137-A/77, page 45 of A.P.S.R's Assn. Diary,1995)**
8. **Third party guarantee in Lease treated as Lease:-**A lease containing a guarantee by a third party for payment of rent and the performing of the other conditions of the lease does not require to be separately stamped as Security Bond. (Ref. Case In Re, Chief Controlling Stamp Authority, (1962) 1 An WR 32: 1962 Andh LT 933: AIR 1962 A.P 145(FB)page 183 under Sec.5 in Krishnamurthy commentary) **(I.G's No.S2/34464/77, page 45 of A.P.S.R's Assn. Diary,1995)**
9. Lease by Mortgagor to Mortgagee treated as **Mortgage with possession. (R.G.1950 page 77)**

10. **License is treated as Lease and registerable in Book 1 :-**Agreement to plant coconut trees on road side on canal bunds and usufruct on payment of trees tax with effect from the year of yielding. Thus the grantee is allowed to enjoy the yielding the nutriment from the earth where trees are existing. **Hence the transaction relates to immovable property treated as Lease and registerable in Book I. (I.G's Procgs. D.Dis.No.S1/1518/79 Dt.25.8.80)**
11. **Lease with option:** - Lease with option to renew the lease for a further period cannot be charged separately as per Note 4 under Sec.2 (16) on page 11 and Note 24 under Art.35 of Schedule-I on page 112 of Madras Stamp Manual. **(I.G's Procgs. No.S1/14095/79 Dt.6.10.1982)**
12. **Lease of tolls:-**During the course of Local Audit of S.R.O.Jangareddigudem, Miryalaguda, and D.R.Office, Kakinada for the year 1982-83, the A.G.Audit party pointed out certain objections that the bid amount decided in an auction paid by the lessee in consideration of rights to collect tolls on bridge should be treated as premium. The I.G. sent his remarks stating that the rent paid by the contractors for the lease of tolls on bridges, etc., cannot be treated as premium for the lease. The Govt. have also accepted the Department's view through Lr.No.2095/U2/83-5 dt.18-4-85 from the Govt. Revenue Dept. addressed to the A.G. **(I.G's Circular Memo No.S3/23775/83 dt.4-7-1985) (These orders were superseded vide circular in item No.19)**
13. **Agreement varying terms of Lease:-** Agreement varying rent is only an Agreement not otherwise provided by, **but not fresh lease. (Govt.Memo No.3275-B1/69-2,DT,24-11-1969)**
14. **Agreement to enhancing the rent is treated as fresh Lease:-**Wherever there is an agreement to the original lease deed enhancing the amount of rent to be paid, the other conditions and terms remaining the same. The enhancement of the rent by the subsequent document is only an agreement varying the terms of the previous registered lease deed according to the Calcutta High Court Judgment communicated through I.G's Procgs. No.S1/4623/69 Dt.11.8.69. But there will be a scope to play fraud by the parties. The document in question may be an agreement varying the terms of the previous lease deed stamp duty has to be paid treating the document as lease on the increased annual rent as fresh rights on created to the higher rent. (This is supported by the illustration No.5 under Sec.4 of A.P.Stamp Mannual, page 22) **(I.G's Procgs. No.D.Dis.No.S4/21383/84 dt.24-9-1984)**

15. **Lease containing a clause of Agreement to Sale:-**The lease deed containing a clause of agreement to sell falling under Sec.6 of I.S.Act. The stamp duty leviable on the higher of the two. **(I.G's Procs. No.S3/23393/84 dt.19.10.1984)**
16. **The rent paid in advance** whether paid before or after commencement of lease, but before arising of the liability, is treated as advance chargeable under Art.31(c) of Sch-IA. **(I.G's No.S3/23890/84 dt.30-8-1985) (This circular was withdrawn vide I.G's Procs in item No.20.)**
17. **Transfer of Lease:-**The original document is a perpetual lease executed on 15-7-1962. Due to financial difficulty the lessors of the original lease deed, sold away their lease hold right to a third party for a consideration of Rs.50000/-. The possession of the property was also given and the consideration of Rs.50000/- was also paid through the document in question. In the document it was further stated that a regular sale deed will be executed within a period of three years. The document in question is transfer of lease by way of assignment for a consideration of Rs.50000/- chargeable with stamp duty Rs.2500/- as per the Article 54 of Schedule-IA. **(I.G's No.S3/19327/86 dt.6-5-1987).**
18. **Distinction between Premium and Rent:-**In the Judgement of Supreme Court(Commissioner of Income Tax Vs.Panbari Tea Co, Ltd.,AIR (1965) SC.1871) it was ruled that the Sec.105 of T.P.Act,1882 brings out the distinction between a price paid for transfer of a right to enjoy the property and the rent to be paid periodically to the lessor. When the interest of the lessor is parted with for a price, the price paid is "**Premium**" or **Salami**. But the periodical payments made for the continuous enjoyment of the benefits under the lease are in nature of rent. The former is a "Capital Income" and the later is a "Revenue Receipt". The inference from the above decision, therefore is that the 'price' which the lessee pays to the lessor in a Lump sum or in installments for obtaining the lease is designated as "**Premium**" and the other payments by the lessee for enjoying the lease are called '**Rent**'. This is fine distinction between "**Premium and Rent**". It was viewed that the so called rent is deferred price and the nomenclature used for a document is not decisive or conclusive and the substance of the instrument must be read as whole in order to discover the true intent and effect of the transaction and that the form in which an instrument is framed should not matter much in deciding the question of stamp duty payable. **(Judgment referred in Law Opinion enclosed in I.G's Procs. No.S3/23775/83 Dt.3.6.1991)**



19. **Lease of tolls treated as premium:-**In pursuance of the opinion of the Law Department and the super session of the instructions issued in circular **S3/23775/83 dated 4-7-85**, it is hereby clarified that the bid amounts paid by the contractors for the lease of tolls on bridges etc., have to be treated as **"Premium"** and as such chargeable to stamp duty under Article 31(b) of Schedule-IA of I.S.Act. **(I.G's Procgs.No.S3/23775/83 dt.3-6-1991).**
20. **Advance payment of rent is not an Advance:-**In view of the Judgement issued by the Full Bench of the Punjab High Court in case of Union of India Vs. Caltex(India) Ltd., (AIR 1966 Pun.488), it was merely a payment of rent in advance in the instant case and Art.31(c) of Schedule-IA of the I.S.Act, 1899 is not attracted as it is only a payment of rent prior to arising of liability but it is not in addition to rent reserved. In view of the above opinion of the Law Dept, the orders issued through the **I.G's Procgs. No.S3/23890/84 dt.30.8.1985 are hereby withdrawn. (Govt. Memo No.15887/Regn-II-2/93-9 (Revenue) Regn. Dept. dt.6-1-1997 and Joint I.G's Procgs.No.S5/7423/1993 dt.6.3.1999,page 160 of A.P.S.R's Assn. Diary,2001)**
21. **Toll Agreements are not Licences and only Leases:-**The instrument by which the toll has been let will have to be treated as leases for all purposes and they will have to be stamped on the rates prescribed for leases in the Schedule to Stamp Act. **(A.P.High Court common Judgement in W.P.No.4136 of 1995 and others communicated in C&I.G's D.O.Letter No.S2/3285/2002 Dt.02.02.2002)**
22. **Lease of collection of Tolls on Bridges:-**Lease of collection of Tolls on Bridges will be charged with stamp duty under Art.31(b) on the bid amount treating it as premium as the total amount that constitute the rent payable for the lease period paid in lumpsum or deferred payment in installments. Further **the stamp duty is chargeable on the instrument of lease from the date of commencing lease but not from the date handing over the toll gates. (C&I.G's Letter addressed to the Chief Engineer, R&B, Hyd, No.CCRA 3/23775/83 Dt.07.11.2003)**
23. **(BOT) Build Operate and Transfer Agreements** entered into between R&B Dept. and successful bidder is lease for improvements and is chargeable under Art.31(d) of I.S.Act, 1899 @ 5% on the project cost or estimated tolls collected ( to be ascertained by way of deposition) whichever is higher and the amounts paid prior to liability to pay has arisen shall be treated as premium or Advance and is chargeable @ 5% as per Art.31(b) of Schedule-IA of I.S.Act.1899. **(C&I.G's Circular Memo No.S5/22265/2003 dt.28-06-2004)**

24. **Mining Lease:-**The mining lease is executed by and between the parties of M/s. Madras Cements Ltd., and the Govt. represented by Asst. Director of Mines & Geology, Nandigama, Krishna Dist. The stamp duty is to be levied as per Article 31(a)(iv) only, as Security Deposit cannot be equated with the wording used in Article 31(c) "where the lease is granted for a fine or premium or for money advanced in addition to the rent reserved". Therefore the D.R. Vijayawada is requested to apply the same clarification to all the lease deeds wherever security deposits are noted. **(C&I.G's Memo No.S1/3676/09 dt.17.04.2009) (These orders were kept in abeyance vide C&I.G's Memo No.S1/3676/09 Dt.21-04-2009 until receipt of reply from the Government.)**
25. **Advance:-**Lease deeds are divided in six slabs depending on the lease period through the Act. No.19 of 2005 and only in the last slab i.e., (vi) if the lease period is above 30 years, there are sub-clauses (a) (b) (c). It should be treated that the sub-clauses (b) & (c) are applicable only to the slab period in sub-clause (vi) i.e., Leases for a period above 30 years, but not to all the leases in the first 5 slabs (i) to (v) covering the lease period up to 30 years.**(C&I.G addressed a letter to the A.G. A.P. on Local Audit Reports vide Lr.No.S2/2198/2009 dt.29.05.2009)**  
When the entire consideration for lease is paid in advance the lease is for a premium or fine even though the rate happens to be stated in the instrument.**(1941 Nag. Law Journal 103(104) page 38 of A.P.S.R's Assn. Diary, 1995).**
26. **for much more information for Mining Leases, Quarry Leases and Salt Leases, See pages From 36 to 45 of A.P.S.R's Assn. Diary, 1995.**
27. **Lease and License distinguished:-** The Supreme Court of India in Associated Hotel of India Vs. R.N.Kapoor quoted with approval the above observations of Lord Denning, and proceeded to lay down the following propositions: (1) To ascertain whether a document creates a licence or a lease, the substance of the document must be preferred to the form (2) the real test is the intention of the parties-whether intended to create a lease, or a licence: (3) if the document creates an interest in the property, it is lease, but, if it only permits another to make use of the property of which the legal possession continues with the owner, it is a licence. **( it was taken from page 263 under Sec.105 of T.P.Act,1882 by Sri S.N.Sukla)**

28. **Renewal of Lease:-**Leases renewed by the lessees in their favour after the expiry of the terms of the original lease by paying additional sums of money to the lessor should be treated as leases granted for a fine or premium and stamped under Article 35(b), Schedule-I, of the Act. **(Item 9 under Art.35 of Schedule-I page109 of Madras Stamp Manual)**
29. **Security for Lease:-**The Board held that a lease containing a stipulation by which landed property belonging to the lessee was held as security for the payment of the rent was both a lease and a mortgage and that, as the mortgage was not a distinct matter from the lease, it would be sufficient if the document was charged with the higher stamp-duty as mortgage. **(Item 15 under Art.35 of Schedule-I page110 of Madras Stamp Manual.**
30. **Govt. Clarification on Security Deposit in Mining Leases:-**A reference was made to Government in connection with a Mining Lease deed executed in between Madras Cement Ltd., and Mines and Geology Department explaining the department's view basing on the Karnataka High Court Judgment in **AIR.2004 kar 70(FB) CCA Vs. Texas Instruments India Ltd.** that the security deposit cannot be equated to the wording used in Article 31(vi)(b) & (c) 'fine' or 'premium' or 'money advanced or to be advanced in addition to the rent' and requested the Government to confirm the view taken by the department. The Government through Memo No.1811/Regn.I/A2/2009-2, Rev. (Regn.II) Dept. Dt.15-06-2009 have confirmed the department's view. **(C&I.G's Memo No.S1/13839/2009, dt.30-11-2009).**
31. **Refundable Security is not chargeable:-** The S.Rs are not to insist for payment of stamp duty on refundable security deposits in lease deeds. Security deposits which are not refundable may, however, be treated as Money advanced and Stamp duty may be charged on such amount. **C&I.G's Cir. Memo NO.S1/9315/2010, dt. 06-07-2010**
32. **Agreement Varying terms of Lease:-**Agreement varying rent is only an Agreement not otherwise provided by, **but not a fresh lease.** **(Govt.Memo NO.3275-B1/69-2 dt.24-11-1969).**

33. **Lease and Conveyance (S.O.329):-** A lease of certain immovable property for Ten years was executed. According to the terms of the lease, the lessee was to pay the lessor a premium of rupees one lakh and it had to be adjusted towards rent. Subsequently a deed of surrender was executed. By this surrender, the Lessor was to retain the entire balance of the premium and the lessee gave up his right to the same. ***Held the deed is a surrender of lease and conveyance Chargeable under Article 23 and 61) (Judgement of High Court of Judicature, Madras in referred case No. 24 of 1957)***
34. **Hiring Agreement:-** In a hiring agreement of movable machinery, a sum of Rs.12000/- was paid in advance to be adjusted towards the last 12 months hire, ***Held, that the amount of advance was not premium or advance as the deed did not come under the definition of LEASE. (S.O.331)***
35. **Surrender of Lease with Improvements:-** In case of surrender of lease with Improvements, the transfer should be chargeable as **Conveyance on Sale. I.G's Procs. NO.S1/8658/77, dt.5-10-82) Page 176 of A.P.S.R's Diary, 2010**

**Explanation:**

Lease is for 15 years. Monthly rent is Rs.160/-, AAR is Rs.1920/- executed in March, 1960.

Surrender after 12 years

Surrender Consideration 15000/-

A.G. calculated Rs.4960 as unexpired rent for 31 months.

15000-4960 = 10040/

Rs.10040/- as consideration for conveyance of immovables.

**CASE LAWS**

1. **Agreement extending period of Lease:-**On an agreement extending the period of an existing lease, duty should be calculated with reference to the period beyond the period of the original lease and to the rent payable for that period.**(Standard Coal Co. Vs. Chief Controlling Revenue Authority, Bengal, (1948) ILR 2 Cal 323, cited under Sec. 2(16). Page 674 of Krishnamurthy Commentary, 9<sup>th</sup>. Edition)**
2. **Rrelease of debt:-** A release of debt in consideration of the grant of lease is a consideration in the nature of premium, and the instrument should be stamped with *ad valorem* conveyance duty accordingly.**(Gengell Vs.Purkins, 4 Ex 720: 19 IJ Ex 129, page 679 of Krishnamurthy Commentary, 9<sup>th</sup>. Edition)**

3. **Security Deposit in Mining Lease:-** In the case of mining leases, which contain a stipulation for deposit of security in addition to royalty and rent, duty should be levied under Article 35©(Now Under Art.31©of Schedule-IA).**(Mad B.Ps. 105/1228—R. Mis 23-5-1902: 178/1168—R. Mis. 30.7.1908 cited at p.110 of Madras Stamp Manual(1958) Page 682 of Krishnamurthy Commentary, 9<sup>th</sup>. Edition.)**
4. **Mortgage or Lease:-**An instrument described as a lease executed in consideration of one hundred and twenty rupees, providing that the party paying that sum should remain in possession of certain land for twelve years but containing no provision for repayment of that sum, or for the payment of rent was held to be a usufructuary mortgage and not a lease. **(Reference 21 Mad 358 (FB), page 92 of Krishnamurthy Commentary 9<sup>th</sup>. Edition)**
5. **Lease-Cum-Sale Agreement:-** Lease-cum-sale Agreement executed by allottee under Regulation 10 on allotment of a house by the Andhra Pradesh Housing Board under hire-purchase system has been held to be an agreement to hire the building till the property is conveyed to the allottee and not a lease though by legal fiction under the Regulation, the building shall be deemed to have been leased to the allottee until it is conveyed, and the word rent is used in respect of payment of price in instalments. **(Venkatadri Sarma Vs. I.G.of Registration and Stamps, AP, AIR 1986 AP 256 (SB) , page 94 of Krishnamurthy Commentary 9<sup>th</sup>. Edition).**
6. **Licence:-**An agreement for a short period merely granting right to pluck, cut and carry away forest produce is only a license and not a lease as it does not create any interest in the land. **(Board of Revenue Vs. A.M.Ansari, (1976) 3 SCR 661: AIR 1976 SC 1813)**

## **25. L I C E N C E**

**MEANING:-**Where one person grants to another or to definite number of other persons a right to do or continue to do in or upon the immovable property of the grantor, something which would in the absence of such right be unlawful, and such right does not amount to an easement or an interest in the property, the right is called a licence. **(Sec.52 of Easement Act., This definition taken from Subbaraju Guide.)**

<b><u>STAMP DUTY (Art. 33)</u></b>	<b><u>w.e.f 1-8-2005 (Act. No.19 of 2005)</u></b>
Where the licence purports to be For a term of less than one year	2% for the whole amount payable, or deliverable under such licence. <b><u>(Art.33 (a) (i) of Sch-IA)</u></b>
Licence for term of not less than One year but not more than Five years.	2% for the value of average annual rent or fee. <b><u>(Art. 33(a) (ii) of Sch-IA)</u></b>
Licence for term of not less than Five years but not exceeding Ten years.	5% for the amount or value of one and half times of average annual rent or fee. <b><u>(Art. 33(b) of Sch-IA)</u></b>
Licence granted for a lumpsum amount advanced in addition to rent or fee	5% on the lumpsum amount advanced in addition to the duty which would have been payable on such licence. <b><u>(Art.33(c) of Sch-IA)</u></b>

### **Clarifications**

36. **Toll Agreements are not Licences and only Leases:-**The instrument by which the toll has been let will have to be treated as leases for all purposes and they will have to be stamped on the rates prescribed for leases in the Schedule to Stamp Act. **(A.P.High Court common Judgement in W.P.No.4136 of 1995 and others communicated in C&I.G's D.O.Letter No.S2/3285/2002 Dt.02.02.2002)**
37. **License is treated as Lease and registerable in Book 1 :-**Agreement to plant coconut trees on road side on canal bunds and usufruct on payment of trees tax with effect from the year of yielding. Thus the grantee is allowed to enjoy the yielding the nutriment from the earth where trees are existing. **Hence the transaction relates to immovable property treated as Lease and registerable in Book I. (I.G's Procgs. D.Dis.No.S1/1518/79 Dt.25.8.80.**

38. **Lease and License distinguished:-** The Supreme Court of India in Associated Hotel of India Vs. R.N.Kapoor quoted with approval the above observations of Lord Denning, and proceeded to lay down the following propositions: (1) To ascertain whether a document creates a licence or a lease, the substance of the document must be preferred to the form (2) the real test is the intention of the parties-whether intended to create a lease, or a licence: (3) if the document creates an interest in the property, it is lease, but, if it only permits another to make use of the property of which the legal possession continues with the owner, it is a licence. **( it was taken from page 263 under Sec.105 of T.P.Act,1882 by Sri S.N.Sukla)**

## **26. SURRENDER OF LEASE**

**Sec.111(e) of T.P.Act.1882:-** by express surrender; that is to say, in case the lessee yields up his interest under the lease to the lessor, by mutual agreement between them.

### **STAMP DUTY:-**

**(Art.52 of Schedule-IA of I.S.Act.)**  
**w.e.f 1-6-74 (Act. No.20 of 1974)**

- |  |  |
|--|--|
| i. When the duty with which the lease chargeable does not exceed thirty rupees | : <b>The duty with which such Lease is chargeable.</b> |
| ii. In any other case  | : <b>Thirty Rupees.</b>                                |

### **REGN. FEE:-**

**(S.O.402)**

- |  |  |
|--|--|
| i. When there is a consideration                 | : <b>0.5% on the consideration.</b>      |
| ii. When there is no consideration is expressed. | : <b>On the value of original Lease.</b> |

1. **Release of Tenancy Right:-** Normally release of tenancy or lease hold right falls under Art.52, "Surrender of Lease". But in the case of protected tenants, where protected tenants take part of the property and surrender the rest to the land lord, they were held to be conveyance chargeable with aggregate of the duties under Sec.5. **(B.P. W3/2738//63, dt.10-8-1963).Page 119 of A.P.S.R's Assn. Diary, 1990.**
2. **S.O.325:-** A document evidencing a surrender of the right obtained by a lease the term of which has expired should be treated as surrender of lease and not as a release.
3. **Surrender of Lease with Improvements:-** In case of surrender of lease with Improvements, the transfer should be chargeable as **Conveyance on Sale.****(I.G's Procs. NO.S1/8658/77, dt.5-10-82) Page 176 of A.P.S.R's Diary, 2010**



**Explanation:**

Lease is for 15 years. Monthly rent is Rs.160/-, AAR is Rs.1920/- executed in

March, 1960.

Surrender after 12 years

Surrender Consideration 15000/-

A.G. calculated Rs.4960 as unexpired rent for 31 months.

15000-4960 = 10040/

Rs.10040/- as consideration for conveyance of immovables

4. **Surrender of Lease:-**A Lease deed on monthly rent of Rs.500/- for a period of 5 years commencing from 16-8-1975 was registered. Subsequently the lessee surrendered possession of three shops from the building already taken through the above lease deed without taking any consideration. In continuing the same lease with the same terms on the remaining portion of the lease period only the amount of rent is proposed to be reduced to Rs.350/- from Rs.500/-. The period of lease was not proposed to be extended. The document was held as **Surrender of Lease Chargeable with duty under Art.52(b) of Schedule-IA as per Illustration No.2 under Art.61 of Schedule-I of I.S.Act.(Page 164 of Madras Stamp Manual)**

An agreement by which the rent or other stipulations of existing lease is modified other than the agreement by which the period of lease extended is not a lease. **(U/Sec.2(16) Page 90 of Krishnamurthy Commentary 9<sup>th</sup>. Edition) Page178 of A.P.S.R's Diary, 2010.**

5. **Surrender of Lease and Conveyance:-** A document coming into existence on the surrender of lease and purporting also to transfer certain movables and business assets belonging to the lessee is chargeable both as a **Surrender of Lease and Conveyance of movables.** If consideration for surrender is not mentioned duty is payable under clause (b). Mention of market value of the property is not relevant as the rights surrendered cannot be equated to the market value of the property. **(Page 807 of Krishnamurthy commentary 9<sup>th</sup> edition under Art. 61 of Schedule-I)**

## **27. TRANSFER OF LEASE**

### **STAMP DUTY:**

**(Article 54 of Schedule-IA)  
w.e.f 1-6-74 (Act. No.20 of 1974)**

Transfer of lease by way of  
Assignment and not by way  
of under-lease.

**5% on the consideration  
or market value equal to the  
amount of the consideration.**

### **Registration fee:**

**(S.O.402)**

- i. When there is consideration : **0.5% on the consideration.**
- ii. When there is no consideration : **0.5% on the original value of  
the Lease.**

### **Clarifications**

1. 'A' obtained a lease of certain lands from 'B' for 10 years at an annual rent of Rs.500/-. He transferred his right to 'C' without any consideration on condition that 'C' should pay the rent direct to 'B'. It is a conveyance and is chargeable with a duty under Art.20 of Schedule-A as conveyance.  
**(Vide Note 2 on P.169 M.S.M, P.268 and 269 of A.P.S.M, from All in One  
by V.Venkatarao)**

## **28. MORTGAGES**

**DEFINITION OF MORTGAGE: -** (1). A mortgage is the transfer of an interest in specific immovable property for the purpose of securing the payment of money advanced or to be advanced by way of loan, an existing or future debt or the performance of an engagement which may give rise to pecuniary liability.

**(Sec.58 (a) of T.P.Act, 1882.)**

- (2). "Mortgage deed" includes every instrument advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers, or creates, to or in favour of another, a right over or in respect of specified property. **(Sec.2(17) of I.S.Act, 1899)**

**Definition of Mortgages:1).Simple Mortgage:-**Where, without delivering possession of the mortgaged property, the mortgagor binds himself personally to pay the mortgage-money, and agrees, expressly or impliedly, that, in the event of his failing to pay according to his contract, the mortgagee shall have a right to cause the mortgaged property to be sold and the proceeds of sale to be applied, so far as may be necessary, in payment of the mortgage money the transaction is called a simple mortgage and the mortgagee is a simple mortgagee. **(Sec.58 (b) of T.P.Act, 1882)**

- 2) **Mortgage by conditional sale (Sec.58(c)):-**Where the mortgagor ostensible sells the mortgaged property—On condition that on default of payment of the mortgage money on certain date the sale shall become absolute, or on condition that on such payment being made the sale shall become void, or on condition that on such payment being made the buyer shall transfer the property to the seller, the transaction is called a mortgage by conditional sale and the mortgagee is a mortgagee by conditional sale:

Provided that no such transaction shall be deemed to be a mortgage unless the condition is embodied in the document which effects or purports to effect the sale.

- (3) **Usufructuary Mortgage(Sec.58(d)):-** Where the mortgagor deliver the possession or expressly or by implication binds himself to deliver possession of the mortgaged property to the mortgagee, and authorizes him to retain such possession until payment of the mortgage-money, and to receive the rents and profits accruing from the property or any part of such rents and profits and to appropriate the same in lieu of interest, or in payment of the mortgage-money, the transaction is called a usufructuary mortgage and the mortgagee an usufructuary mortgagee.

- (4) **English Mortgage (Sec.58(e):-**Where the mortgagor binds himself to re-pay the mortgage-money on a certain date and transfer the mortgaged property absolutely to the mortgagee, but subject to a proviso that he will re-transfer it to the mortgagor upon payment of the mortgage-money as agreed, the transaction is called an English mortgage.

## **STAMP DUTY**

w.e.f 1-6-74 (Act. No.20 of 74)

**35(a) when possession of the property  
Or any part of the property comprised  
In such deed is given by mortgage  
Or agreed to be given**

**5% for a consideration or  
market value equal to  
the amount secured by  
such deed.**

**35(b) when possession is not given  
Or agreed to be given as aforesaid**

**3% for the amount secured  
such deed. \*\***

**\*\*Reduction of Stamp duty:-**Governor of A.P hereby reduces the Stamp duty chargeable on the deeds of Simple Mortgages falling under Article 35(b) of Schedule-IA to the said Act, from 3% to 0.5% of the amount secured by such deeds.(G.O.Ms.No.409 Rev. (Regn.I) Dept. Dt.11.05.2010, Published A.P.Gazette, dt.14-05-2010)

## **Explanation**

A Mortgagor who gives or has given to the mortgagee a power of attorney to collect rents, or has given to the mortgagee a lease, of the property mortgaged or part thereof, is deemed to give possession thereof within the meaning of this article.

**Note: -** In the above cases, an application under Sec.16 of I.S.Act.1899 is required to be obtained and add a certificate to that effect. **(S.O.476(c) (i)).**

## **Clarification**

1. **Indemnity by separate deed is treated as Mortgage:-**Where the vendor of a sale deed indemnifies the vendee by a separate document against any loss he may accrue due to defective title to the sale amount on the security of immovable property. The deed falls within the definition of mortgage deed and should be stamped as such. **(R.G.8 p.174/1918)**
2. **Mortgage deed not attested –Not valid in law. (1953/93)**
3. Mortgage-unattested-scribe signature and I.Ws signature can be reckoned as attestation. **(1929/35)**

4. **Maintenance Mortgage:-**A document in which 2 executants undertake to pay maintenance to the claimant separately @ Rs.90/- and Rs.40/- each was held to consist of 2 separate deeds within the meaning of Section.5 of Stamp Act.
5. **Maintenance Mortgage: -** Maintenance mortgage in favour of 3 claimants- Document Nos.1209 & 1210 of 1959 of S.R.O.Tanuku-The Registrar's attention was drawn to illustration 5 on P.117 of Madras Stamp Manual (Fourth Edition) and he is informed that if the payment of the annuity in question is terminable with the life of the claimant or claimants referred to in the instrument, it falls under the purview of Sub-Section (c) of Sec.25 of Stamp Act.
6. **M by Conditional Sale: -** M by conditional sale requires sale stamp plus Agreement stamp. PTA not required. **(R.G.20/p.40/1934).**
7. **Security Bond treated as Mortgage:-**Security bond executed by the Appellant in pursuance of an order of a court offering certain property as security for stay on execution of decree appealed against- Treated as Mortgage deed. **(I.2/21294/62, dt.13-12-63 R.G.Dec.1963, p.14)**
8. **Ratification treated as Mortgage: -** A ratification deed executed by a company undertakes its liability to pay the mortgage money to the State Financial Corporation as the trade name is changed. Board held it is a fresh Mortgage. **(I.1/1119/64, dt.2-4-64)**
9. In order that an instrument should operate as mortgage, no special form of words is required. It is sufficient if it appears to have been the intention of the parties to create a charge on the lands and in ascertaining the intention, "the form of expression, the literal sense is not to be so much regarded as the real meaning which the transaction discloses". **(CCRA Pondichery Vs Mayavaram Financial Corporation Ltd., AIR 1979, Madras 282) (page 50 of A.P.S.R's Diary, 1995)**
10. **Deposit of Title deed treated as Mortgage:-**The point for consideration is whether the stipulation to the effect that the "properties are hereby charged with payment of all moneys due or that may become due under the documents attracts Stamp duty as an agreement relating the deposit of title deeds Under Article 7 or as a Mortgage Under Article 35(b) of Schedule-IA to the I.S.Act. By the above clause incorporated in the deed, a charge is no doubt created in the property. Though there is a subtle difference between a "charge" and "mortgage" as per the provisions of Transfer of Property Act, 1882, according to the Stamp Act, a mortgage

deed still include an instrument whereby a charge is created on a specified property even when there is no transfer of interest. The definition of "Mortgage" given under Section 2(17) of the Indian Stamp Act is wide enough and more extensive than that given in Section 58 of the Transfer of Property Act. Therefore it is informed that the documents of the kind may be classified as Mortgages. **(I.G's Procs. NO.S2/32063/75, dt.15-09-1976).**

11. **Deposit of Title deeds earlier and treated as Mortgage later: Vide S.No. 6 under heading of Deposit of Title deeds. (I.G's Circular Memo No.S3/24954/79, Dt.11-11-1979).**
12. **Deposit of Title deed treated as Mortgage: - Vide S.No.1 under Heading of Deposit of Title deeds. (S3/3190/75 Dt. -4-1975).**
13. **Deposit of Title deed treated as Mortgage: - Vide S.No.2 under Heading of Deposit of Title deeds. (I.G's Memo No.G4/6006/81 Dt.28-04-1982).**
14. **Supplementary Mortgage: - The D.R.Visakhapatnam is informed that the supplementary Mortgage deeds (Originals already registered) are only further charge falling under Art.28 of Schedule-IA of I.S.Act. (I.G's Memo No.G4/9350/81, dt.9-7-82).**
15. **Security Bonds in f/o Khadi Industries:- A document which is styled as Security Bond was executed on 25-2-1986 by the father of Lonee, offering his house property as a third party security to the Loan amount sanctioned by A.P.Khadi & Village Industries Board. This document was attested by his sons including Lonee. The D.R.Kakinada has classified this document as a simple mortgage on the ground that the Lonee being the son of guarantor has attested the document consulting to the transaction. But this document was held as Security Bond by Commissioner of Survey Settlement and Land Revenue in Judgment in case No.U3/1242/86, dt.9-2-1987. Govt.Pleader has also upheld the opinion of the C.S.S. &L.R. (I.G's Procs.No.S2/21094/86, dt.14-7-1987).**
16. **Deposit of Title deed treated as Mortgage: - Vide S.No.3 under Heading of Deposit of Title deeds. (I.G's Procs.No.S3/19319/86-2, dt.18-4-1987).**
17. **Hypothecation deed treated as Mortgage: - Hypothecation deed for Rs.10 lakhs was executed by Chittivalasa Jute Mills Ltd. A charge is created on the land and buildings mortgaging separately under an equitable mortgage by deposit of title deeds and upon all the assets of the borrower company. There is an assignment to the Corporation of the rights of the borrower company to receive all moneys. What is mere, there is a clause**

for reconveyance of the land and buildings, plant and book debts and other assets and good will to the borrower company. These recitals of charge on the assets, movable and immovable, of the Borrower Company and reconveyance of building and plant clearly point to one and the only conclusion that the document described as a deed of hypothecation is a mortgage deed as defined u/Sec.2 (17) of I.S.Act. This document was treated as Mortgage by the A.P.High Court (full bench) (Case refereed No.112 of 1979) (I.G's Endt.No.S1/22445/85, dt.6.9.85 and Endt.No.SA1/32267/87, dt.11-1-1988).

18. **Mortgage recital to sell the Property:** - It was recited in the document that "to sell the property without intervention of the court if the mortgagor becomes insolvent or if he ceases to be in service for any reason other than normal retirement or he dies before the payment of mortgage money" is treated as contingent clause in the mortgage deed and it need not be charged. (I.G's Procs.No.S2/579/88, dt.9-3-1988).
  
19. **Power of Attorney clause is only contingency:-**A.G.Audit party had pointed out that Mortgage deeds executed by the mortgagers in favour of Life Insurance Corporation for house building advances containing the clause relating to power of attorney has to be treated as mortgages as well as power of attorney given for consideration falling under Section 6 of the I.S.Act, chargeable with a stamp duty under Art.42 (e) of Schedule-IA. In I.G's Procs. No.S1/21665/79, dt.21-8-81, it was instructed to treat such type of documents on power given for consideration. After careful consideration it is now decided that those types of documents are only simple mortgages when they are executed in favour of recognized financing Institutions and the clause empowering the mortgagee as attorney is a contingency in case of default only. (I.G's Procs.No.S3/14729/86, dt.27-8-1988. Doct.No.3851 of S.R.O.Sathenapalli.)
  
20. **Assignment deeds treated as Mortgages:** - Assignment deeds executed by the Co-Operative House Fed. are exempted from payment of stamp duty and fee if the Deposit of Title deeds executed by the members in favour of Societies are duly stamped.  
If the party signed on the Assignment deed as a witness, it may be treated as simple Mortgage and stamped accordingly. The S.R.shall obtain a zerox copy of Deposit of title deed and filed in a separate file. (I.G's Cir. Memo No. S2/27524/A/84, dt.16-5-88).

21. **Revival Letters treated as fresh Mortgages:** - The financial institutions are advancing loans on mortgage of properties and on repayment of such loan amounts no Reconveyance/Release Deeds are executed by the financial institutions, but fresh loans are sanctioned on the existing security by way of execution of revival letters and there by avoiding the execution of fresh mortgage deeds for fresh loans/transactions. Therefore such Revival letters are held as Fresh Mortgage deeds. **(I.G's Circular Memo No.R.Dis.S4/11546/87, dt.10-11-1988.)**
22. **Deposit of Title deed treated as Mortgage:-**Where in a document evidencing deposit of Title deeds contains also a condition enabling the lender to sell the property on default in payment on the agreed date, the power of sale creates as interest not only in the Title deeds but in the properties themselves and the document is chargeable as a regular mortgage deed. **(Page 126 of Madras Stamp Manual 1958 edition. Approved in Muthaiah Chetty Vs. Kodanda Rama Swamy Chetty 31 MLJ 347) Page 66 of A.P.S.R's Assn. Diary, 1991)**
23. **M by Conditional Sale:-**It is clarified that the provisions of market value are applicable to "Mortgage by Conditional Sale" and spot inspection of the property becomes necessary to assess the market value of the property consisting of buildings. **(I.G's Procs.No.S1/19887/91, dt.12-10-91)**
24. **Clarification regarding Supplementary Mortgages. (Doct.No.27/93 of R.O. (O.B) Kurnool):-** As per Art.35 of Schedule-IA of I.S.Act, mortgage deeds are chargeable with stamp duty on the value of the amount secured by the deed. When the amount outstanding under the original mortgage and amount additionally sanctioned have been consolidated and the repayment of this amount has been secured by the present deed styled as "Supplementary Mortgage", stamp duty and fee have to be levied on the consolidated amount but not on the additional loan alone. However, if the supplementary mortgage deed merely contains the details of the original mortgage but secures the repayment of only the additional loan, stamp duty and fee shall be levied on the value of such additional loan as "Further Charge" under Art.28 of Schedule-IA of I.S.Act. **(I.G's Procs. No.S1/18617/93, dt.2-9-93. page 88 of A.P.S.R's Assn. Diary, 1994)**
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25. **Mortgage deed in favour of UDA:-**As sought for in HUDA Lr.No.7576/MP2/HUDA/99, dated: 17-5-2000, a draft deed of Agreement and Mortgage in favour of HUDA was communicated. It was clarified that the draft deed falls under Section 5 and chargeable with aggregate amount of duties as an Agreement under Art.6A (Rs.100-) and as a Mortgage under Article 35(b) (at 3% on the value of the land mortgaged in favour of HUDA) of Schedule-IA to the Indian Stamp Act,1899. **(C&I.G's Memo No.S1/11346/2000 dt.25-5-2000). Draft deed in page 160 of A.P.S.R's Assn. Diary, 2001)**
26. **Mortgages executed by Scheduled Caste Society: -** It was clarified that the concession provided in G.O.Ms.No.472 Rev. does not apply to the Mortgage deeds executed by the borrowers in favour of the District Scheduled Caste Service Society. **(I.G's Procgs. NO.S1/6033/92, dt.9-6-92, Page165 of A.P.S.R's Diary, 2010.)**
27. **Declarations need not be sent in duplicate:-**Declarations need not be sent in duplicate. It has to be copied in the concerned Register Book like any other document. If the declarations are printed and if spare printed forms received R.R.115 can be applied. Declarations have to bear the seal of the Society. If the declarations are presented by the parties, the usual registration procedure should be adopted. If these declarations are filed as per R.R.115 they should be filed in File Book IB like Memos & Loan Orders-The fee received with the declarations in the 1<sup>st</sup> instance is to be accounted for in the Register of Declarations till it is transferred to Account-A. Till they brought into account in Account-A such amounts should be shown with plus entry in Account-C and also totals Cols in Account-H. **(I.G's Procgs. NO.G3/27857/64, dt.8-5-67)**

#### **AGREEMENT VARYING TERMS OF MORTGAGE**

1. **Agreement varying terms of Mortgage:-**A deed varying terms of a previously registered mortgage deed should be treated as an **Agreement**.
- (i) A term of payment modified is an Agreement **(R.G.page 504 dt.25-9-29, page713 dt.16-11-29, page 585 dt.28-9-29)**
- (ii)Enhancing the rate of interest and extending the period of payment is an **Agreement**. **(R.G.1014 dt.12-12-1927)**
- (iii) Interest enhanced varying terms of original Mortgage is an **Agreement****(R.G.Page143/1939)**

2. **Agreement varying Terms of Mortgage:-** (i) A term of payment modified is an Agreement **(R.G.page 504 dt.25-9-29, page713 dt.16-11-29, page 585 dt.28-9-29)**  
(ii) Enhancing the rate of interest and extending the period of payment is an **Agreement. (R.G.1014 dt.12-12-1927)**  
(iii) Interest enhanced varying terms of original Mortgage is an **Agreement (R.G.Page143/1939)**
3. **Agreement not amounting to mortgage:-** An agreement which merely varies the terms of an existing mortgage so as to extend the term whilst enhancing the interest payable, but does not mortgage any fresh property is chargeable only as an agreement and not as mortgage. **(In the matter of Rameshwar Prasad,47 All 310: 88 IC 1027: AIR 1925 All 501 (FB) (Page105 of Krishnamurthy Commentary 9<sup>th</sup>. Edition 2004)**
4. **Registration fee (S.O.387) :-** The registration fee on an agreement which varies the terms of previously registered mortgage deed shall be levied on the value of the original deed subject to a maximum of Rs.100/- **Now fixed fee of Rs.100/- U/Art.2(v) of Table of fee.**

#### **EXEMPTIONS.**

1. **Mortgage deeds executed by State/Central Govt.Employees:-** Mortgage deeds executed by the State/Central Govt. Employees including the deed both by the said employees and his/her spouse, or the minor children of such persons for securing repayment of advance received by him/her from the State/Central Govt. for constructing, purchasing or repairing a dwelling house for his/her own use. **(Item No.27 of Notification 13 dt.17-12-1938 and G.O.Ms.No.248, Rev. (Regn-II) Dept. dt.6-3-1992, I.G's Endt.No.S4/25007/88, dt.20-3-1992)**
2. **Reconveyance deeds executed by State/Central Govt.:-** Instrument of Reconveyance deeds executed by the State/Central Govt. in favour of State/Central Govt. Employees including his/her spouse, or the minor children, of such persons on payment of advance received for constructing or purchasing or repairing a dwelling house for his/her own use. **(Item No.28 of Notification 13 dt.17-12-1938).**
3. **Registration fee in respect of above cases:-** Fixed fee Rs.100/- in respect of Mortgage deeds executed by State/Central Govt. employees and Reconveyance of Mortgage deeds executed by the State/Central Govt. in favour of employees in above cases. **(Art.2 (ii) and 2(iii) of Table of fee)**

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4. **Panchayathraj employees are treated as Govt. employees:-In G.O.Ms.No.223 Panchayathraj and Rural Development Dep't. Dt.20-4-1992**, it was clarified that the services of all Panchayathraj employees in the State were provincilised with effect from 2-3-1981. Since they are Govt. employees for all purposes on par with the other Govt. employees, they are also eligible for exemption from Stamp duty and a nominal registration fee for mortgage deeds executed for securing the repayment house loans. **(I.G's Endt.No.S1/15862/92, dt.6-6-1992.**
  5. **Release of Mortgage right: -** Release of Mortgage right is to be charged with a maximum stamp duty of Rs.50/- as in the case of reconveyance of mortgage property falling under Art.45 of Schedule-IA. This apply in the case of reconveyance deeds executed by financial institutions such as L.I.C and Co-Operative House building Societies etc., **(I.G's Cir.Memo No.S1/6569/88 dt.11-10-88).** These orders were reiterated in **I.G's Cir.Memo No.S2/24952/95, dt.11-10-95).**
  6. **Mortgage deeds or M.Declarations executed by Small farmers: -** Instruments of mortgages or agreements executed by small farmers in favour of (i). Co-Operative Credit Societies, (ii). Co-Operative Agricultural Development Banks or (iii). Farmer's Service Co-Operative Societies, and Grameena Banks or Schedule Banks for raising agricultural credit towards both crop and land development loans including allied items of agriculture like poultry, dairy farming and any other purpose mentioned or notified under section 85 of the Andhra Pradesh Co-Operative Societies Act,1964, subject to the production of certificate from the Society in respect of the members or from the Tahasildar or from District Rural Development Agency, or from Girijan Development Agency. **Small farmers means the person does not exceed five acres of wet land or Ten acres of dry land.** Where the holding of a person includes both dry and wet land, one acre of wet land shall be deemed to be equal to two acres of dry land. **(G.O.Ms.No.472, Revenue (u) Dept.dt.10-5-1985).**
  7. **Stamp and Registration fee is exempted** to the instruments of transactions between cooperatives on the one hand and the other cooperatives, Banks, Financial institutions or the Govt. on the other hand. **((G.O.Ms.No.472, Revenue (U) Dept. Dt.10-5-1985).**
  8. **Stamp and Registration fee is exempted** to the instruments of mortgages executed by the members of House Building Societies in favour of such Coop Societies for loan up to Rs.30000/-. **(G.O.Ms.No.735 Rev. (U) Dept. Dt.2-11-1988).**

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9. **Exemption of Stamp duty and the Registration fees** and the fees on encumbrance certificates in respect of instruments of mortgages executed by the members of the **Co-Operative Urban Bank/Town Banks** in favour of such Banks subject to the loan amount not exceeding Rs.15000/- in each case. **(G.O.Ms.No.790 Rev. (U)Dept. dt.26-11-1988).**
  10. **Purchase of Agricultural land scheme**-Exemption of mortgage deeds to be executed in favour of District Scheduled Caste Service Cooperative Societies as a security for repayment of the assistance/loan sanctioned to them through A.P.Scheduled Caste Cooperative Finance Cooperative Limited-From payment of Stamp Duty and Registration fee-Orders – Issued. **(G.O.Ms.No.793 Rev. (Regn-II) Dept. 17-9-1997)**
  11. **Weaker Sections, Stamp and Registration fee exempted** to the Simple Mortgage deeds executed by the beneficiaries under “Weaker Sections Housing Programme” for securing the repayment of advance received by them. **((G.O.Ms.No.828 Rev. (Regn-II) Dept. dt.26-9-1997).**
  12. **Stamp and Registration fee exempted** to the lease deeds and mortgage deeds executed by Export Oriented Units where such units are liable to pay stamp and registration fee. **(G.O.Ms.No.516 Rev. (Regn-II) Dept. dt.17-7-1998)**
  13. **Exemption of Stamp duty and Registration fee** for the mortgage deeds to be executed under Valmiki Ambedkar Awas Yojana (**VAMBY**) Scheme. **(G.O.Ms.No. 874 Revenue (Regn-I) Dept. 09-11-2002)**
  14. **Mortgage deeds executed by the B.S.N.L.Employees:-** As regards A&B category employees of BSNL, the existing procedure of Mortgage of property in the name of President of India is being followed since they continue to be governed by the existing provisions of House Building Advances Rules of Govt. of India as applicable to Central Govt. employees and thus exempted from payment of Stamp duty as per item 27 of Notification.13 dt.17-12-1938. The BSNL authorities have to certify to this effect that in which category the employees fall. As regards C&D category employees who are absorbed in BSNL, the procedure of “Equitable Mortgage by Deposit of Title deeds” with the corporation is being followed for grant of House Building Advance and cases of employees are not sent for mortgages and they are not eligible for exemption of Stamp duty. **(I.G’s Memo No.S1/21535/2003, dt.16-2-2003).**

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15. **Reduction of Stamp duty and Registration fee** payable on the Securitization of Housing Loans and Assignment of debt on House Loans with or without underlying Securities in the nature of movable or immovable property.

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(A). Stamp Chargeable U/Art.35 (b) of Schedule-IA to the said Act, to **Fifty paise for every 100 or part thereof.**

(B). **Fee reduced to Rs.0.025%.**

**G.O.Ms.No.304 Revenue (Regn-I) Dept.dt.27-03-2004)**

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16. **Reshedule of Crop & Term Loans:-**Exemption from payment of Stamp and Registration fee on the documents executed by small and marginal farmers in conversion of crop Loans and Re-Schedulement of Term Loans up to an amount of Rs.100000/- sanctioned by Banks/Co-Operative Societies.

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**(G.O.Ms.No.516 Revenue (Regn & Mandals) Dept. dt.03-08-2004)****This G.O. was amended in S.No.17)(This G.O.was superseded vide G.O.in S.No.22)**

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17. **Clarification on the above G.O.:-** (1). G.O.NO.516 is applicable to all loans so long as he/she belongs to small or marginal farmers.

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(2). If agricultural loan sanctioned in favour of small farmers is Rs.150000/-. He should get exemption up to **One Lakh** and Stamp and fee leviable on the additional amount of Rs.50000/-.

(3). The exemption of Stamp and fee for the mortgages executed for grant of loans for Development of Prawn culture and Pisciculture in favour of small and marginal farmers can be allowed.

**(Govt.Memo NO. 3990/R&M (1)/05-02 dt.12-8-2005).**

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18. **Limit of Re-Schedule of Loans extended: -** The limit of Re-Schedulement of Term Loans extended to Rs.200000/- This exemption extended to the members of Rythu Mithra Groups (RMG) and other such Joint Liability Groups of farmers with the ceiling applicable per each member. **(G.O.Ms.No.1575 Revenue (Regn. & Mandals) Dept.dt.20-08-2005).** This G.O. was superseded Vide G.O. in S.No.22)

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19. Reduces the Stamp Duty chargeable on the documents and instruments of securitization of loans or debts or of Assignment of loans/Debts with underlying securities executed by the Industrial Development Bank of India (IDBI) in favour of Stressed Assets Stabilization Fund (SASF) for the purpose of acquisition, resolution or reconstruction of stressed assets, non-performing assets or financial assets under Article 20 of the Schedule-

- IA to the said Act, to “One rupee” for every one thousand rupees or part thereof, of the loan/debt secured or loan/debt assigned with underlying securities, subject to maximum of Rupees one lakh. Registration fee reduced to 0.5%. G.O.Ms.No.768, Reg. (Regn.-I) Dept. dt.29-9-2004)
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20. **Stamp and fee exempted under Rajiv Gruhakalpa Scheme:** - Exemption of stamp duty and registration fee for the mortgage deeds to be executed by beneficiaries under Rajiv Gruhakalpa Scheme in favour of lending agencies/Banks for securing loan amounts for construction of Houses. G.O.Ms.No.1253 Revenue (Regn. & Mandals) Dept.dt.24-06-2005.)(This G.O. was amended in S.No.21)
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21. **The exemption in above G.O. was extended to**  
(i). Loan agreements to be executed by the beneficiaries under Rajiv Gruhakalpa Scheme in favour of Banks for securing loan for construction.  
  
(ii). Tripartite agreement under Rajiv Gruhakalpa Scheme.  
**(G.O.Ms.No.1908 Revenue (Regn.& Mandals)Dept.dt.15-11-2005).**
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22. The benefits allowed through the above G.Os in S.No.20 and 22 are extended to the Guarantors also. Now with this the beneficiaries under **Rajiv Gruhakalpa Scheme** are eligible for exemption of Stamp duty and Regn. Fee in full on  
1.Mortgage deeds. 2.Loan Agreements. 3.Tripartite Agreements and 4. Guarantors also.  
**G.O.Ms. NO.102 Rev.(Regn & Mandals) Dept. dt.30-01-2006.**
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23. **Rajeev Gruhakalpa Scheme:- Transfer Duty** is exempted on the sale deeds to be executed in favour of beneficiaries under the **Rajiv Gruhakalpa Scheme**, so as to enable the Sub-Registrar concerned to release the sale deed in favour of the beneficiaries to enable them to deposit the same with the bank to create equitable mortgage under **Rajiv Gruhakalpa Scheme**. **(G.O.Ms.No.345 Panchayathraj & Rural Development (PTS-III) Dept. dt.24-7-2007, C&I.G's Endt.No.S1/13840/2007, dt.22-9-2007.**
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24. **Rajiv Swagruha Corporation; Stamp and Fee Exempted to Mortgage deeds:-** Stamp duty and Registration fee exempted full in respect of Mortgage deeds to be executed by the A.P.Rajiv Swagruha Corporation Limited in favour of lending agencies/Banks for securing such loan amounts. **G.O.Ms.No.267 Rev.(REg-II) Dept. dt.3-3-2008 with C&I.G's Endt. No.23-3-2008,**

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25. **Photo system U/Sec.32A. Procedure for Rajiv Gruhakalpa Documents:-**  
The S.Rs of Rangareddy Dist. are informed that when a document is executed by a Govt. Officer or certain functionaries who come in purview of exemption under Sec.88 of I.R.Act, 1908 the capturing of photographs and finger prints of the executants electronically can be exempted for the documents under **Rajiv Gruhakalpa Scheme** to be presented for registration. However the photographs and finger prints of the presentant who is presenting the document on behalf of executant under Sec.88 of I.R.Act. shall invariably be taken electronically along with claimants/or his representative of the properties. In these cases the claimant may himself present the documents. **C&I.G's Memo No.CARD2/16063/2007, dt.6-6-2008.**
26. **Re-Schedule of Loans Limit Extended:-** Supersession of the orders issued in **G.O.Ms.No.516,dt.3-8-2004 and G.O.Ms.No.1575, dt. 20-8-2005**, the Governor of A.P. hereby remits the Stamp duty in full chargeable under the said act, in respect of all instruments to be executed for loans sanctioned by Banks/Co-operative Societies and for scheduling/conversion of one category of loan to another category for short term /medium term or long term loans up to an amount of Rs.3,00000/- (Rupees Three Lakhs only) in favour of the small and marginal farmers who have holding to the members of Rythu Mithra Groups (RMG) and other such Joint Liability Groups of farmers with the ceiling applicable per each member. **(G.O.Ms.No.15 Revenue (Regn & Mandals) Dept. dt. 8-01-2007).**
27. **Charge created for securing the sale consideration:** A sale deed contained the following recitals "The purchaser above named doth hereby agree and undertake that he will pay the balance of purchase money, viz Rs.50000/- retained by the purchaser as aforesaid within a period of one year from the date of sale with interest at 9% per annum and for the amount so due and accruing due, the vendor shall be entitled to a charge on the said property sold". The document was executed by both the vendor and the vendee. **Held the deed was a sale and mortgage without possession. (S.O.370)**
28. **Small Farmers Certificate not to split Family:-**Exemption certificates should be given taking the whole family as a unit should not be a split figure. If it contravention Sub-Registrar responsible. **(I.G's Cir. Memo No.S1/17185/95-(1), dt.20-6-1995) Page 224 of A.P.S.R's Diary, 2010)**

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29. **Small Farmers Loans as a Group Exemption:-** It was clarified that the exemption of Stamp duty provided in G.O.Ms.No.472 Dt.10-5-85 extends to the documents executed by a group of small farmers whose individual land holdings are within the limit as set forth in the Govt. order without reference to collective holdings of the group. **C&I.G's Memo No.S1/27236/92, dt.21-11-92. Page 224 of A.P.S.R's Diary, 2010.**
30. **Poultry Farmers and Loans:-** Stamp duty and Regn. Fee in full exempted on all the instruments to be executed for loans sanctioned by Banks, Co-Operative Societies and for rescheduling or conversion of one category of loans to another category for short term/medium term or long term loans up to an amount of Rs.2,00,000/- (Rupees Two lakhs only) in favour of **Poultry Farmers** with the ceiling applicable for each member. Note:- The lonee farmer need not be a Small Farmer as there is no mention of such a thing in the G.O. **(G.O.Ms.No.1446 Rev.(Regn & Mandals) Dept. dt. 5-10-2006, page 225 of A.P.S.R's Diary,2010)**
31. **Agricultural Market Employees not Govt. Employees:-**it is hereby clarified that the Employees of Agricultural Market Committees do not fall under the definition of "Govt. Employees" and as such the benefits of exemption of Stamp duty and Regn. Fee can not be exempted to them. **C&I.G's Memo No.S1/27245/98, dt.8-1-99.**



## **29. PARTITION**

**DEFINITION:-**Instrument of partition means any instrument whereby co-owners of any property divide or agree to divide such property in severalty, and includes also a final order effecting a partition passed by any Revenue authority or any Civil Court and an Award an arbitration directing a partition. **(Sec.2 (15) of Indian Stamp Act,1899.)**

### **STAMP DUTY**

**w.e.f 1-6-74 (Act. 20 of 1974)**

Instrument of Partition.  
(as defined in Sec.2(15))

**: \*3% on the amount or M.V of  
the separated share or  
shares of the property.**

**\*Reduction:-** Stamp duty has been reduced to 1% in respect of partition deeds relating to partition of properties among family members w.e.f.01-07-2005.**((Vide Notification-I of G.O.Ms.No.1129, Revenue (Regn.I) Dept.dt.13-06-2005)**

### **REGISTRATION FEE**

**: Rs.1000/- (Art.1(A)(iii)(c)),w.e.f  
1.12.05. G.O.Ms.No.2045, dt.28-11-05  
( S.O.405(g).**

**N.B:-** The largest share remaining after the property is partitioned (or if there are two or more shares of equal market value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated.

***Provided always that-***

- (a) When an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced, by the amount of duty paid in respect of the first instrument, but shall not be less than five rupees.
- (b) Where land is held on revenue settlement for a period not exceeding forty five years and paying the full assessment, the value for the purpose of duty shall be calculated for the amount equal to twenty five times the annual revenue on the VSS of the land.**(Item No.85 in Notification 13)**

- (c) Where a final order for effecting a partition passed by any Revenue Authority or any Civil Court, or an award by an Arbitrator directing a partition and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed Five Rupees.

**Seperated Share:-**In determining the value of separated share the principles explained hereunder shall be applied.

(i). The share should relate to the property which the co-owners divide or agree to divide in severalty.

(ii). Each of the following properties shall be treated as a distinct share. (1). Property set a part for common enjoyment whether the respective shares are specified or not and whether agreed to be divided in future or not.

(2). Property which is to revert to the co-owners at later date and to be enjoyed by them whether the shares are specified or not and

(3). Property agreed to be kept jointly and the produce agreed to be enjoyed in a specified ratio.

(iii). Property wholly set apart for such purposes as the maintenance of parents and the marriage of minors is not property which the co-owners divide or agree to divide in severalty.

(iv). The value of the share not of the property should be taken into consideration.

The principles set out above are deducible from the definition of instrument of partition in Sec.2(15) and the provision in Art.40 of Schedule-IA to the **I.S.Act. and Boards Procgs. No.L.Dis.W3/3335/1960 Dt.24-11-1960. L.Ds.No.W/7761/61 dt,19-3-1962, L.Dis.No.7354/61 dt.12-2-1962.**

**NOTE:-**

i. Share given to the sister for her marriage is essential to partition.

ii. The clause relating to payment of maintenance to the parents may be viewed as essential to partition on the reason that they were not given any regular share. **(Page 239 A.P.Stamp Mannual)**

### Clarifications.

1. **Restriction on sale of share:-**In the partition the clause "we should not sell any share or shares we get in on residential house to any other outsider except to any one of us" is only incidental and ancillary to the main partition. **(B.D's L.Dis.NO.W3/64/63, dt.24-1-1963**

2. ***Doct.No.2479/1961 of S.R.O.Nandyal in the following terms was referred to the Govt. Pleader by the Board of Revenue.***

"The F Schedule is kept joint as it cannot be divided at present. It shall be divided when necessary. For that any expenses needed we shall contribute according to our shares. We shall divide the income equally. From today we have only bodily relationship but no financial relationship".

***Held it cannot be treated as a joint share. (B.P.L.Dis.W/7761, dt.19-3-1962).*** The Govt. Pleader relied upon the following decisions.

***I.L.R. 9 Bombay 115***

***A.I.R. 1923 Bombay 237***

***A.I.R. 1938 Madras 307***

The principle enunciated in these decisions is, "to effect a partition of ancestral property there must be in the absence of a division by metes and bounds at any rate an agreement that each party interested shall hence forth enjoy the produce of a definite share of the property". **(Page 70 of A.P.S.R's Assn. Diary, 1991)**

3. **Release and Partition:-** Doct.No.P5 of S.R.O.Bapatla- Mother and one of the sister signed as consenting parties on the partition- **Held as Release and Partition. (I.G's No.S1/28669/67, dt. 20-9-1968).**

4. **Partition and Settlement:-** Partition into to three shares of Rs.25000/-, Rs.25000/-, and Rs.30000/-, value of separated share being Rs.50000/- and also a Gift Settlement for Rs.5000/- to mother with reversionary right to daughter. Treating it as not essential to partition –Held as partition and Settlement falling under Sec.5 of I.S.Act. **(I.G's No.S1/20507/69, dt. -9-1969.(Regr. Cuddapah).**

**Partition of Self acquired property is treated as Gift:-**Self acquired property adding in partition amounts to a gift.

A,B and C executed a deed of partition. A is the father, B and C are his sons. Each individual to have equal share in the assets. The total investment is however the self-acquired property of A. By this document

he created interest in the business property in favour of his sons also. **The Board in B.P.Rt.No.514/72 dated 28-2-1972, I.G's D.Dis.No.9333/72, dt.06-05-72** (in the matter of M.Seshachalm & Co.) held the deed as a gift and partition chargeable under section 6 of the Stamp Act. In arriving at the conclusion the Board followed the following rulings.

Subrahmanya Sarma Vs.Commr.of I.T. Referred case No.66/65 A.P.High Court. There cannot be a partition of self-acquired property unless there was a prior declaration that the self-acquired property was declared as Joint Family property and any division of self-acquired property in effect would amount to a Gift. **The Suupreme Court in Commissioner G.T., Kearala Vs. VErghese A.I.R 1972 SC 23 held that such transaction would come under the definition of Gift.**

5. **A father can direct partition:-** A father in a Hindu undivided family took some property and relinquished his rights over 'B' schedule in favour of his son. As the father can direct partition (Note 11 under Article 45 of Schedule-I) the document was held to be a partition and not a release.**(I.G's.Procgs.No.29824/75, dt.11-2-1976, Page 71 of A.P.S.R's Assn. Diary, 1991).**
6. **Shares to females:-** Where the parties are governed by the Madras School, the wife or mother cannot claim any share in the Joint Family property as the practice of allotting shares to females even if it existed at some distant period of time has become obsolete in South India. **(Per Krishna Rao and Chennakesava Reddy JJ in Adusumilli Sithamahalashmi Vs. Chalamaiah and other C.R.P.No.1016 and 1917 of 1972 communicated in I.G's Endt.No.Rc.2/22813/A/75 Dt.17-11-76) Page.73 of A.P.S.R's. Diary, 1991).**

**Present position:-** As per Sec.29-A of Hindu Succession Act, as amended by A.P. Act.13 of 1986 under which equal right is conferred to a daughter in coparcenary property w.e.f.5-9-1985. This is not applicable to a daughter marries prior to or to a partition which had been effected before the commencement of the A.P.Act. Central Government has also amended the Hindu Succession Act, 1956 **through Amendment Act,39 of 2005 w.e.f.9-9-2005 and providing the equal right to the daughters on par with sons in coparcenary property without any restriction.**

7. **Past oral partition subsequently reduced in writing is only a partition:-** Partition already effected but not through document and enjoyed the property accordingly. Subsequently after some time they reduced the partition in writing according to the shares in past partition. **Held as partition. (I.G's No.T.Dis.No.S1/12329/80, dt.26-12-1980).**

8. **Release deeds treated as Partition:-** Six documents purporting to be release deeds were executed on one and the same day i.e., 22-8-1974 by the parties who possessed rights in the entire property. No doubt, a leading of all the six documents will reveal that really it is a Partition. The transaction is not doubt partition, but the parties executed individual 'Releases'. The property was bequeathed to the parties by a registered deed of Gift (Settlement) by their mother. After her demise six release deeds executed and the terms of them show that they are independent as the boundaries of the property dealt with in each document for no consideration. The executing parties are the donees of P.R.Doct. No.733 of 1952 and are having co-ownership over the properties. Each person is entitled to enjoy the property in part or in whole. The Government have decided that the documents in question are only partition deeds but not release deeds (Vide Lr.No.4480/U2/82-4, dt. 28-1-83 from the Rev.(U) Dept. Govt. of A.P addressed to A.G.) (I.G's Procs.No.S3/13770/76, dt.28-12-84).

9. **Clarification on Severalty:-** Five arbitrators were appointed by the five petitioners to distribute and divide the immovable property, the assets and liabilities. The five arbitrators passed an Award while effected a vision and allotted the 'A' Schedule properties of the value of Rs.46,700/- to the 1<sup>st</sup>. petitioner, and 'B' Schedule properties of the value of Rs.120000/- to the 3<sup>rd</sup>. petitioner. The residue contained in 'C' Schedule of the value of Rs.615900/- kept towards the joint share of petitioners 2,4 and 5. The Award was engrossed on the stamps Rs.5710/-

The S.R. impounded the Award on the ground that the stamp duty as was payable Rs.20550/-, the District Registrar, Kurnool affirmed the decision of the S.R. The petitioners went up in revision before the Commissioner of Survey, Settlements and the Land Records. The Commissioner opined that stamp duty was payable only on the value of 'A' and 'B' Schedule and not on 'C' Schedule and referred the following question for opinion of High Court.

"Though division is one, among five brothers one share is given to One share is given to one brother, one share to another brother, but the third share is given to three brothers, would this be called division in severalty or not".

The A.P. High Court agree with view of the Madras High Court in Board of Revenue vs. Allgappa (1) AIR 1937m Madras page 308(SB) Varadachariar,J, and applying the principle hold that there was a division in severalty in as much as the original common ownership of five had ceased and a different ownership had been created. The property was

divided into three parts, one each to the two members of the same branch and the other to three persons jointly. The Award of the arbitrators is undoubtedly an instrument of partition with in the meaning of Sec.2(15) of the Indian Stamp Act. Hence the stamp duty is chargeable on the value of the 'A' and 'B' Schedule properties alone and the value of 'C' Schedule properties cannot be taken into account. **(Case referred No.113 of 1979, Communicated in I.G's Endt.No.S1/20444/85, dt.14-8-1985).**

10. **Charged debts excluded from the calculation of Stamp duty:-** In calculating the stamp duty leviable on an instrument of partition, the liabilities specifically charged against the property should be deducted from its gross value and such liabilities in the case of mortgages would include interest accrued on the principal money secured by the mortgage deed. **(Illustration 10 under Article 45 of Schedule-I).**
11. **Definition of partition extended to Memorandum or Agreement of partition:-** The definition of partition gives in Sec.2(15) has been extended and made more broad based to include any memorandum or Agreement relating to past oral partitions. Therefore such memoranda for agreement will now become chargeable under Art.40 of Schedule-IA, as partitions and they shall not be classified as mere agreements chargeable with stamp duty of Rs.5/- under Art.6 of Schedule-IA. **(I.G's Circular Memo No.S1/6343/85, dt.30-4-1986).**
12. **Family Settlement treated as Partition:-** (Doct.No.P170 of 1998 of R.O.Eluru) In this document 1 to 4 parties are brothers and parties 5 and 6 are the sons of their deceased brother Narayana Rao. The wife and daughters of late Narayana Rao relinquished their right in the joint family property in favour of parties 5 and 6 through release deed No.16 of 1994 of Book 4 of S.R.O.Kanumole(Krishna Dist). Thus 5 and 6 are only entitled to the share of late Narayana Rao. They are also co-owners to the property along with parties 1to 4 by virtue of Sec.8 of Hindu Succession Act,1956. Unlike releases the non-inclusion of any one of the parties having interest in the property does not alter the nature of partition deed. Parties 1 to 6 already divided the joint properties as on 1-3-1998 leaving the other properties standing in their individual names. The division of properties already taken place is only reduced to writing now. While drafting the document, it is worded as a Family Settlement.  
There is not settler in the instant case and therefore does not fall under the definition of Settlement. In the instant case, parties 1to6 are the co-owners to the property which they divided in severalty, the substance as described by whole of the instrument is **Partition** as defined in Sec.2(15) of I.S.Act. **(R.P.No.CCRA-I/8455/2000, dt.15-01-2001 in Jainendra Kumar Vs. District Registrar, Eluru).**

13. **Partition of property and cash:-** The Srikalahashti case wherein 42,60,000/- property and cash of Rs.1 lakh each. Clarified as **partition only.****(I.G's Memo NO.S2/3550/2001, dt.12-3-2001).**
14. **Stamp duty reduced to 1%:-** The Governor of Andhra Pradesh here by reduces the Stamp duty from 3% to 1% payable in respect of **Partition deeds** under Article 40 of Schedule I-A to the Indian Stamp Act.1899, when the deeds relate to partition of properties among **Family Members.**  
**(Notification-I in G.O.Ms.No.1129 Revenue (Regn-I)Dept. Dt.13-06-2005)**
15. **Clarification as to family members:-** G.O.No.1129 applicability should be examined if making such provision in favour of family members other than co-parceners is an essential condition for partition or whether legal obligation to make such provision exists. For Example:- Widowed mother, un-marries daughters or sisters or widowed wife of deceased brother where sons either minors or having no sons and sons/daughters where their parents predeceased. In all the above referred cases it shall be treated as partition among family members and Stamp Duty @ 1% is leviable. In all such cases provision made by way of separate share in their favour shall be treated as Gift Settlement (Under Section 2(24)) as distinct from the value of separated share in a partition deed. Grand mother, Grand father, Adoptive father and Adoptive mother shall be excluded from the scheme of partition and concession of 1% shall not be allowed if provision is made in their favour. The concession of 1% does not apply to partitions effected among co-owners under a partnership deed and the concessional rate is confined to partition among family members only. **(C.I.G's Cir.No.S1/14060-A/2005, dt.28-10-2005)(These orders were modified in circular in S.No.16 )**
16. **Another clarification on above Circular:-**In view of the ruling of Hon'ble A.P.High Court in W.P.No.8711/2007 filed by Smt.Poduri Satyavathi Vs. District Registrar, Rajahmundry, and view of the further clarifications sought for by several officers, it is hereby clarified that the concessional rate of 1% is applicable to all the partitions and releases if the parties to the document are family members, including widowed mother, unmarried daughters/sisters, widowed wife and /or children of deceased brother, widower and /or children of deceased sister, grand parents, adoptive parent etc., without any other restriction. The clarification issued through the C&I.G's Cir. NO.S1/14060-A/2005, dt.28-10-2005 shall stand modified accordingly. **(C&I.G's Circular Memo NO.S1/14060-A/2005, Dt.11.2.2008) Page106 of A.P.S.R's Assn. Diary, 2008.This order will have effect from the date of issue of Govt. Notification i.e., w.e.f.1-7-2005 C&I.G' memo No.S1/14060-A/05, dt.5-12-2009.**

**Note:- High Court Judgment in W.P. NO.8711 of 2007 on Partitions, Poduri Satyavathi vs. D.R.East Godavari, Rajahmundry. (Page 167 of A.P.S.R's Diary, 2008)**

17. **Following ingredients covered by Partition:-** Following three ingredients must also be looked for in the **Partition deed also.**

1. That all coparceners/co-owners have joined in the instrument either as Releaser(s) or Releasee(s), and that no coparceners/co-owner is left outside the instrument and;
2. That there must be a clear and unambiguous statement in the instrument regarding joining of all coparceners/co-owners and;
3. All the properties in which the coparceners/co-owners having the interest are included in the instrument.

**C&I.G's Cir. Memo NO.CCRA 3/1184/2007, dt. 29-05-2007)**

18. **Unequal shares in Partition treated as Partition and Conveyance:-**

Giving a clarification on pending Doct.No.21 of 2008 of S.R.O.Saroor Nagar C&I.G has clarified as follows:

It is a case of purchase of property by 4 members where no specific share is mentioned while purchasing or no specific payment of the individuals is mentioned in the sale document. But 3 members have released to the fourth member land more than  $\frac{3}{4}$  share. In the absence of specific information as to the shares of each member it is deemed that they have equal shares and accordingly only equal shares can be transferred or released.

In the instance case more than  $\frac{3}{4}$ th share is released to the 4th person by the remaining 3 persons. The C&I.G felt that the recitals in the document of "conveyance on sale" disguised as partition among co-owners and is chargeable under Sec.47-A of Schedule-IA of I.S.Act. on the market value of the extent transferred. The partition clause is ancillary to the dominant objective namely conveyance on sale. The Sub-Registrar is accordingly advised to treat the document as conveyance on sale and charge the stamp duty, transfer duty and registration fees accordingly.

**(CCRA1/2878/08, dt.21-2-2008)**

19. **Clarification on CO-Owner Brothers:-** The S.R.Chebrole kept pending a document of partition where in two brothers who purchased some property through a sale deed have partitioned it as they have not paid 3% SD on the separated share. The CCRA clarified that the concession rate of 1% is well applicable in that case as they were brothers as such family members and have not purchased the same under a partnership deed. They have become co-owners through a sale deed through which they have acquired the property. **Procs. NO.CCRA1/6024/05, dt. 25-8-2006. Page 299 of A.P.S.R's Diary, 2010.**



### **Standing orders:**

1. **S.O.343.** The document worded as deed of partition which also recorded for the first time, the gift of certain property to the sisters already effected orally, was held to be both a **partition and Settlement.**
2. **S.O.344.** Where the parties are governed by the Madras School of Hindu law, Mithakshara School in South India, the wife or mother cannot claim any share in the joint property as the practice of allotting shares to females, even if it is existed some distant period of time, has become absolute in South India. In a partition between father and son, mother has not right for a share. If shares are so provided to wife or mother or daughter are to be viewed as "**Settlements.** **(But the daughter is entitled to get the share on par with son in joint family properties after amendment of Hindu Succession Act, 1956 as stated in S.No.3)**
3. **S.O.362:** A deed of partition in which certain properties belonging to one of the co-owners in his own right and held by him were transferred to the other co-owner for equalization of shares was held to be a **Partition and conveyance.**

### **CASE LAWS:**

1. **Outstandings forming subject of division:-** Outstandings are property capable of being partitioned. The mere fact that the amounts not been realized, does not take it out of the definition of property and hence a document dividing outstandings is an instrument of **partition.**  
**(Jainarayan Vs. Yasim khan ILR(1954), Hyd 562: AIR1955 Hyd 17(FB)Page 78 of Krishnamurthy Commentary 9<sup>th</sup>. Edition)**
2. **Co-owners:-** The expression of a wide connotation and includes all kinds of Co-ownership such as joint Tenancy or Tenancy in Common and is not confined to the strict sense of the term. To attract the clause it is not necessary that one should be a Co-owner in the real sense. If the persons who divide the property purport to do it as co-owners, the relevant provisions of the law govern the case. **(Nerusu Venkayya Vs. Veera Venkanna-A.I.R. 1958 A.P. 457).Page 71 of A.P.S.R's Assn. Diary, 1991.)**
3. **Compromise Decree:-**Compromise effecting partition is an instrument of partition requiring stamp under section 6 read with Article 45 of Schedule-I. **(A.I.R. 1958 A.P.457). (Page 71 of A.P.S.R's Assn. Diary,1991).**

4. **Final Decree:-** Final decree passed by court in pursuance of a compromise petition allotting specific shares to parties-No legal title would pass to the parties unless the final decree is engrossed on a requisite stamp paper.**(1955 (2) MLJ 635 Full Bench) Page 71 of A.P.S.R's Assn. Diary,1991.**
5. **Partition by Agreement:-** Intention being the real test, it follows that an agreement among co-parceners to hold and enjoy the property in defined shares as separate owners operates as a partition although there may have been no actual division by metes and bounds. In such a case the interest is divided though the property remains undivided. **(Appavoiyer Vs. Ram Subha Iyer 11 MIA.75). (Siddalingappa Vs.Nanjamma 7 Mys.L.R.130) (Full Bench).page 71 of A.P.S.R's Assn. Diary, 1991. M.V.Durga Prasad Stamp Manual**
6. **Memorandum regarding past Partition:-** This is included in the definition by A.P.Amendment Act, 17 of 1986, which was not otherwise regarded as an instrument of partition.**(Mosst Mango Devi Vs. Munewara Prasad, AIR 1983 Pat.314).** But the amendment does not affect the record of past partition executed before the amendment. **(Midia Anasuyamma Vs. Choppela Lakshamma, 1991 (1) ALT 430 (DB). M.V.Durga Prasad Stamp Manual.**
7. **Separated Share:-** "Separated share" means smaller share and hence stamp duty has to be levied on the value of smaller share. **(Sowjanya Vs. Chinna Chikkanna 2001 (1) CCC 349 (A.P)**  
Where the 1/5<sup>th</sup> share felt to plaintiff the remains 1/5<sup>th</sup> share to defendants as per compromise memo, Stamp Duty is payable on 1/5<sup>th</sup> share only which is the suggested share. **(N.Pentaiah Vs. Bharatam Appanna, 1997 (2) APLJ 75 (SN). M.V.Durga Prasad Stamp Manual.**
8. **Dissolution treated as Partition:-** A&B partner of a firm executed a deed styling it as a dissolution of partnership the outgoing partner to receive goods worth Rs.38712/- due to him. The other goods to be retained by the remaining partner. They divided their shares in Hyderabad Potteries Ltd., equally debts to be collected from M/s.Dalmia Airways to be shared equally. Held it is a partition chargeable under Article 31. The full Bench relied on a ruling of the **Madras High Court in Board of Revenue Vs. Alagappa Chettiar AIR 1937 Mad.308 (In this case the business was carried on by the members of the same family) Kalyan Shetty Vs. I.G. of Registration, Hyderabad 1963 (1) ALT 249 Full Bench per Chadra Reddy J.**

9. **Share of cash in partition:-**There can be share of cash in one of the shares in lieu of immovable property. The Hindu Law allows it. **Rama Swamy vs. Komaravelul Gounden.(1956 (2) M.L.J.200).**

**NOTE:-** *Information as regards PARTITIONS available in pages 70 to 73 of A.P.S.R's Assn. Diary, 1991.*

### **30. PARTNERSHIP DEED**

**Meaning:-** When two or more persons (Subject a maximum of 10 in Banking and 20 in Non-Banking) carry on business to share profits and losses equally or in proportion of capitals, it is called partnership business "The persons are called "Partners" and the business is called " Partnership Firm".

**Definition :- ( Sec.4 of Indian Partnership Act, 1932)** "Partnership" is the relation between persons who have agreed to share the profits of a business carried on by all or any of them acting for all. Persons who have entered into partnership with one another are called individually "Partners" and collectively a "Firm" and the name under which their business is carried on is called the "firm name".

**Stamp Duty:**

**Article 41 of Schedule-IA  
w.e.f 1-8-2005 (Act. No.19 of 2005)**

**A. Instrument of**

(a). Where the capital of the partnership : One Hundred Rupees.  
does not exceed Rs.5000/-

(b) In any other case : Five Hundred Rupees.

**B. Reconstitution of**

(a). Where immovable property contributed : 5% on the M.V of the  
as share by a partner or partners remains : immovable property.  
with the firm at time of outgoing in  
whatever manner by such partner or  
partners on reconstitution of such  
partnership.

(b). In any other case : Five Hundred Rupees.

**C. Dissolution of**

(a). Where the property which belonged : 5% on the M.V. equal to the M.V of  
to one partner or partners when the : the property distributed or allotted  
partnership commenced is distributed : or given to the partner or partners  
Or allotted or given to another partner : under the instrument of dissolution  
Or partners. : in addition to the duty which would  
have been chargeable on such dissolution  
if such property had not been distributed  
Or allotted or given.

(b). In any other case : Rupees Five Hundred.

### Registration fee

Partnership u/Art.41A (a) & (b)	: 0.5% on the Capital Value (Art. 1(A) (i) and (ii))
Reconstitution u/Art.41B (a)	: 0.5% on the Market Value
Art.41B (b)	: 0.5% on the Capital Value
Dissolution u/Art.41C (a)	: 0.5% on the Market Value
U/Art.41C (b)	: 0.5% on the Net value of partner -ship property. <u>(S.O.405 (a) (ii))</u> and S.O.405(f)

### CLARIFICATIONS

1. **Board held partition, Partnership, and Bond but High Court treated the doct. as Partnership:** - 'A' is the father and 'B' & 'C' are sons. 'A' was carrying on kirana business. They divided the assets of the business in three equal shares and A&B formed as partners and executed this document as a partnership deed. 'C' allotted cash but retained by A&B as loan advanced to the new partnership. Board held the document as **partition, Partnership and Bond U/Sec.5 of I.S.Act. But the High Court held it is as Partnership only. (Doct.No.P13/63 of S.R.O.Vijayanagaram) Board L.Dis.No.290/W/64 dt.29-8-64-I.G's No.S3/17801/64, dt.31-12-64.W.P.No.34/65/27 dt.27-12-67, I.G's No.S1/5008/68,dt.5-4-68).**
2. **Dissolution cum Conveyance:-**In a deed of partnership 16 partners who invested their immovable property towards their share released their interest in favour of 17<sup>th</sup>. partner for cash consideration and the 17<sup>th</sup> partner who invested the cash towards his share was allowed to continue the business. It is held as "Dissolution-cum-conveyance" falling under Art. 20 of Schedule-IA to Indian Stamp Act.  
**(I.G.'s Procs.No.S3/4504/86, dt.7-4-1988, Page218 of A.P.S.R's Diary, 1989).**
3. **Statement is not an instrument:-** It is clarified that the statements relating to retirement, etc., filed before the Registrar of Firms under the Indian Partnership Act,1932 are not in the nature of "**Instruments**" as defined in Section 2(14) of the Indian Stamp Act, 1899 has no bearing on such statements. **( C&I.G's Circular Memo No.S1/12180/98, dt.20-7-1998, D.R.Elur) Page 133 of A.P.S.R's Assn.Diary, 2000.**

**Note:-** Above view is changed in the circular in SI.No.5

4. **Not Conveyance on Sale, only Partnership deed:-**“ There was partnership consisting of Mullapudi Subrahmanyam Chowdary” and his three sons. He died on 30-12-2000. He had executed a will bequeathing his 25 paise share in the Partnership to his wife and three sons, whose are already partner in the Firm. Each of the sons got 5 paise and his wife was given 10 paise share. Pursuant to the provisions in the will, the widow Smt. M.Aruna Kumari was admitted as Partner with 10 paise where and the 15 paise share of each of the sons became enhanced to 30 paise. A fresh Partnership Deed was executed reciting that the widow was admitted as Partner on the death of partnership stood dissolved vide Section 49. It is not known whether there is a contract to the contrary. The question is whether the Partnership Deed is to be stamped as a “conveyance”. The Govt. Pleader, Revenue was of the view that it is ***not a conveyance since the beneficiaries are his heirs.*** **(Govt. Memo No.43241/Regn.I(2)/2003 dt. 09-01-2004) Page 407 of A.P.S.R's Assn. Diary, 2005.**
5. **Form-V is treated as an Instrument:-**The Form-V (in which changes of partners under the Indian Partnership Act, 1932) for chargeability purpose is treated as an instrument u/Sec.2 (14) of the I.S.Act, since it is a written bargain, whereby certain partners are retired, new partners inducted, some partners\_relinquish their shares ultimately resulting in re-constitution of partnership firm affecting the rights and liabilities of the partners. The Stamp Act strikes at instruments and once the transaction is reduced to writing by way of employing an instrument to execute the intention of the partners, it assumes the nature of instrument falling under the ambit of chargeability as “**Conveyance**” by virtue of Act 8/1998 where by Section 2(10) of the I.S.Act, is duly amended incorporating partnership related transaction into the fold of “**Conveyance**” under Article 20 of Schedule-IA.  
**(C&I.G's Circular Memo No.Firms/19/2007, dt.16-10-2007).**

**CASE LAWS:- (Page 74 to 79 of A.P.S.R's Assn. Diary, 1991)-**

1. The partners of a firm are not Co-Owners of the “property of the firm” or its assets. **(N.B. Singh vs. Chief Inspector of Stamps. A.I.R. 1972 Allahabad Page 1).**
2. **Partnership Agreement: -** A Firm is not a person. Therefore a firm cannot form partnership with another firm or individual. **(AIR 1935 Allahabad 767)**

3. **Retirement and Dissolution:** - Retirement is not the same as dissolution. On retirement of a partner the firm continues to exist as such, which is not the case when a partnership is dissolved. **(Meenakshi Vs. Subrahmanyam Chettiar AIR 1957 Madras )**
4. **Dissolution treated as Partition:** - **Vide S.No.7 in Case Laws under Partition.**
5. **Dissolution and Mortgage:** - **(Guruva Reddy vs. District Registrar, Hyderabad-AIR 1976 A.P.417 (Special Bench):-** Some of the partners of a firm having expressed their desire to retire from partnership, a document described as a deed of dissolution was executed between the partners. A clause specified the shares of each of them and another clause created a charge on the assets of the firm for payment of various amounts to be made to the outgoing partners. Held, under the partnership Act there is no implied right or statutory right in favour of an outgoing partner for the security of his share in the assets which he is entitled to seek at the time of retirement or dissolution. So the charge is not ancillary to dissolution. It is distinct matter. The document is both a dissolution and also a mortgage chargeable under Section 5 of Indian Stamp Act.
6. **Not Sale, only Release :- (Board of Revenue U.P. Vs. M/s. Auto Sales Ltd. AIR 1979 Allahabad, 312):-** In a partnership firm a partner resigned. His share was determined. Particular items of property were given to him in lieu of his share. Held there is no transfer of property and hence it is not a deed of conveyance within the meaning of Section 2(10) of the Stamp Act. There is not difference between a case of retirement and that of dissolution. In this case the document is in the form of an indenture. The first party relinquished his rights in favour of the other of the other partners in consideration of certain property. The Board of Revenue contended that the retiring partner receives some property in lieu of his share and that it is a sale. Held, the document is not a sale. It is only a Release. (The case of the Board of Revenue was that as the properties are transferred to the retiring partner in lieu of Rs.2,14,420/- which was payable to him by the firm-the document was a conveyance on sale).

The Court dissented from the view of the **Mysore High Court in Venkatachalalpathi vs. State (AIR 1966 Mysore)** when it was held that it is a conveyance. The Court referred to the following judgments.

1. **Naryanappa vs. Bhaskara Krishnappa (AIR 1966 SC 1300).** A Partner is entitled to a share in the partnership property- what ever property acquired by the partnership is the partnership property.

**2. Velo Industries vs. Collector Bhavnagar (1971) 80 I.T.R 291:**

When a partner retires, he is entitled for a share in the total assets.

3. **Narayanappa vs. Krishnappa, AIR 1959 A.P 380.** A document evidencing release by a partner does not require registration because properties of a partnership belong to all partners and no partner could predicate his share.

4. **In Govind DAs vs. Board of Revenue 1971. Alld. LJ 847 and Narendra Bahadur Singh Vs. Chief Inspector of Stamps 1972 Allahabad page 1-**  
**Held it is only a release.**

5. **Kuppuswamy vs. Arumugam AIR 1967 S.C 1395** Held a release could only feed title but cannot transfer title.

7. **Dissolution and Partition: -** (Latest Judgment of the A.P. High Court). This is a judgment of A.P. High Court on the nature of Doct.No.P84/86 of S.R.O. Vijayawada. The facts are, a running firm of partnership was dissolved and the properties were divided into specific shares by all the partners. The Registrar impounded the deed and demanded payment of stamp duty as on partition also. It was held by the A.P.High Court.

**(Satya Prakash Enterprises Vs. Commissioner, Survey/Settlements and Land Records, Govt. of A.P. 1989 (3) ALT 414)** that a deed of dissolution cannot be treated as an instrument of partition except perhaps in cases where the same deed effected partition and also dissolution of partnership and the business was carried on by the members of the same family. In the present case the business was not carried on by the same family and so the instrument presented for registration cannot be treated as partition. The Court followed the judgment of the **Supreme Court in Champaban VS. State of Bihar: AIR 1963 SC 1737 at 1741)**

8. **Main differences between Co-Ownership and Co-Partnership:-**The main differences between co-ownership and co-partnership is
- (i). co-ownership is not necessarily the result of agreement, whereas partnership is.
  - (ii). co-ownership does not necessarily involve community of profit or of loss, but partnership does.
  - (iii). One co-owner can without the consent of the other, transfer his interest etc., to a stranger. A partner cannot do this.

**(It was ruled out in above case by the High Court of A.P. M/S. Satyaprakash Enterprises vs. Commissioner of Survey, Settlements and Land Revenue, A.P.Hyd. W.P.No.8362 of 1988)**

**NOTE ON REGISTRATION OF PARTNERSHIP FIRMS:-** Please see page195 of A.P.S.R' Assn. Diary, 1999.



### 31. RECONVEYANCE OF MORTGAGE

#### STAMP DUTY

**Article 45 of Schedule-IA  
w.e.f 1-6-74 (Act. No.20 of 1974)**

- a) If the consideration for which the property was mortgaged does not exceed Rs.1000/- : **5% on the consideration or M.V.equal to the consideration as set forth in the reconveyance**
- b) in any other case : **FIFTY RUPEES.**

#### Exemption:-

1. Instrument of reconveyance of Mortgage deed executed by the A.P.State Govt. or Govt. of India in favour of any person in the service of the A.P.State Govt. or Govt. of India, including the deed executed in favour of both the employees and his/her spouse, or the minor children, of such persons on payment of advance received by him/her from the A.P. State Govt. or Govt. of India for constructing, or purchasing or repairing a dwelling house for his/her own use. **(Item No.28 of Notification 13, G.O.Ms.No.243, Rev.(Regn-II) Dept. dt. 6-3-1992, I.G's Endt. No.S4/25007/88, dt.20-3-1992).**
2. Instrument of reconveyance executed by Govt. in respect of property mortgaged by an officer of Govt. of his surety as security for the due, execution of an office or the due accounting for money or other property received by virtue thereof. **(Item No.29 of Notification 13).**

**REGISTRATION FEE** : **0.5% on the consideration.**

**Note:-**An instrument of reconveyance executed by Govt. in favour any person who is or has been in the Civil or Military service of the Govt. including the deed executed in favour of both employees and his/her spouse of an advance received by him from the Govt. for the purpose of construction, purchasing or repairing a dwelling house for his own use. **Rs.100/-(Art. 2 (iii) of Table of fees)**

1. **Release of Mortgage Right:-**Release of mortgage right is to be charged with a maximum stamp duty of Rs.50/- as in the case of reconveyance of mortgage property falling under Art.45 of Schedule-IA of I.S.Act. **I.G's Circular Memo NO.S1/6569/88, dt.11-10-1988), it was also reiterated in the following circular NO.S2/24952/95, dt. 11-10-1995** as follows:- It was already clarified through circular Memo No.S1/6569/88, dt.11-10-1988 cited that the release of Mortgage right is to be charged with a maximum stamp duty of Rs.50/- as in the case of reconveyance of mortgage property falling under Art. 45 of Schedule-IA of I.S.Act. As such, the release of 'M' right shall be charged to stamp duty accordingly but not at 3%.

## **32. RELEASE**

**Definition:-**Release is an instrument whereby a person renounces a claim upon another person or against any specified property. **(Article 46 of Schedule-IA)**

A discharge, or renunciation by one person of some right of action or claim which he has against another's property is **Release**.

**Some Examples are, release of:-**

- a) Partition right by Co-Owner.
- b) Reversionary right by reversioner.
- c) Mortgage right by Mortgagee.
- d) Disputed right.
- e) Maintenance right.
- f) Benami right.
- g) Right of redemption of mortgage etc.,
- h) Release of Lease hold right falls under Art.52 as "Surrender of Lease".

**(Page 112 of A.P.S.R's Assn. Diary, 1990).**

**Meaning:- (from page 774 of Krishnamurthy commentry 9<sup>th</sup>. Edition)** Under English Law of real property, the word "release" means the giving up of a greater future estate to and enlarging the smaller particular estate while "surrender" means the giving up of a smaller particular estate to and merger in the greater future estate. **HALS BURY'S Law of England Vol.27, page 777, 2<sup>nd</sup>. Edition)**

**Release in Partnership firm property included in the Explanation-II under definition of Conveyance under Sec.2 (10) by Indian Stamp (Amendment) Act. 8 of 1998 w.e.f.105-1998:-**

**Explanation-II: -** An instrument whereby a partner transfers his share in the property of the partnership business to another partner or to other partners, whether separately or together with transfer of other business assets on retirement or dissolution or whereby contributes to the capital of the partnership firm by transferring his right and title to, or interest in any property, is for the purpose of this clause an instrument by which property is transferred. **\*Vide Clarification issued by the I.G. on this issue vide in S.No.23 .**

**STAMP DUTY: -**

**Article 46 of Schedule-IA  
w.e.f 16-8-1986 (Act. No.17 of 1986)**

**A) Any instrument (not being such a Release as is provided for by section 23-A) whereby a person renounces a claim upon another person or against any specified property.**

**Art.46(A)(a)&(b)**

**: \* 3% on the M.V or Consideration  
whichever is higher**

**Art.46(A)(B) Release of Benami Right : 5%.**

**\*Note:-Stamp duty has been reduced from 3% to 1% w.e.f.1-7-2005 in respect of Release deeds relating to release of rights in favour of #Family members. (Vide Notification-II of G.O.Ms.No.1129 Revenue (Regn-I) Dept. dt.13-6-2005) (This reduction G.O. was revoked w.e.f.20-09-2010, after that 3% stamp duty has to be levied under Art. 46(A)(a) of Sch-IA) Vide G.O.Ms.No.1169 Rev.(Regn.I)Dept. dt.15-09-2010.**

**REGISTRATION FEE:**

**RS.1000/- (ARTICLE 1A (iii) (c) of  
Table of fee. W.E.F.1-12-2005  
(G.O.Ms.No.2045 Revenue (Regn-I)  
Dept.dt.28-11-2005)**

- 1. Clarification on Family Members:-** 1% stamp duty is applicable if the deeds relate to release of part right in favour of family members both co-parceners of Hindu undivided family or co-owners by birth would be covered under the fold provided they have indubitable proof of pre-existing rights in common over the definition mentioned under Art.49-A(a) to Schedule-IA of I.S.Act. applies. **(C&I.G's Circular No.S1/14060-A/2005 dt.28-10-2005. This circular was modified in another circular No.S1/14060-A/2005, dt.11.2.2008 vide S.No.26).** (1% reduction G.O. was revoked w.e.f 20-09-2010, vide G.O.No.1169 dt.15-09-2010)
- 2. Divorce and Release: -** Divorce deed containing stipulation of Release of maintenance Right is held to fall under Sec.6 of Stamp Act. **(I.G's Procs.No.S1/10719, dt.28-12-71)**
- 3. Art.46 (A) applies to release of joint right if the following conditions are satisfied:-**  
A). The release should be between co-owners alone i.e., each of the releasers and releasees must have some pre-existing right in the property

released. "A release can only feed title but cannot transfer title". For example, property inherited jointly or purchased jointly or property belonging to joint family in which individuals have shares. There can be no release by a person of his self acquired property in favour of his wife and children etc., as they acquire right in it only if he dies intestate. Release is an enlargement of an existing share of a person and if the Release has no preexisting right it cannot be treated as a Release.

**B) All the Co-Owners must be covered by Release:** - All the co-owners must be covered by the release deed either as releasers or as releasees i.e., the release must be in favour of all the remaining co-owners. If one or some of

the co-owners release his/their share in favour of one or some of the co-owners leaving out some of the co-owners, it amounts to a sale. To cite an example, A, B, C, D & E are co-owners of a property having 1/5<sup>th</sup> share of each. A&B release their 2/5<sup>th</sup> share in favour of C and D. It is sale. **(I.G's No.S3/10533/74 dt.26-9-74, No.83/70 of A.P.High Court) Page 114 of A.P.S.R's Assn. Diary, 1990.**

**C).Release treated as Conveyance:-**A copy of document registered at Vijayawada is enclosed. The document was styled as release by 4 brothers in favour of 5<sup>th</sup> brother. The document did not include the sister who must also have been treated as co-parcener. Since the release is not operated on all co-parceners and it is treated as Conveyance on Sale. **(I.G's Procs. NO.E3/11249/87, dt.13-7-87).**

**S.O.354:-** The joint family property was divided between father and son even before the father died in car accident. After his death, the property owned by him, came into the hands of his mother, his wife and his son. Subsequently the wife of the deceased by means of a document styled as a "Release" relinquish her right in favour of her son over the property of her husband to the extent of her share for a consideration of Rs.30000/-. **Held a deed is considered to be a "Release" only if it operates in favour of all the persons having interest in the property in question. Since the present document is in favour of only one, not all the co-owners, it is a "Conveyance".**

**(Referred case No.83/70-High Court of A.P. dt. 18-1-1974)**

4. **Release of Life Interest:** - a). Where A has life interest in property with reversionary right to B and C, and if A releases the life interest in favour of B and C or if the latter release their reversionary right in favour of A, they are chargeable only as **Releases** as releasers have pre-existing right in the property. **(Note 11 and 12 p.252 A.P.Stamp Manual)**

- b). In the above cases, value of interest should be charged but not the market value of the property. **(AIR 1939 Au 415)(G3/22k27/60, dt.23-2-61) Page.115 of A.P.S.R's Diary, 1990.**
5. **Release of Maintenance Right:-** A person(e.g. a widow or a divorcee) may have a right of maintenance over another person and immovable property is generally offered as security for the payment of such maintenance for any consideration, it is chargeable as Release under Art.46-A. The stamp duty is payable on the amount of consideration for 12 times the amount of annual maintenance. **(Section. 25C) whichever is higher. (Page 116 of A.P.S.R's Diary, 1990).**
6. **Release treated as Conveyance on Sale:-**'A' had a house at Vijayanagaram and by a registered document dated 27-5-1973 sold an undivided 1/20<sup>th</sup> share in the building to 'B' for a consideration of Rs.1000/-. Sixteen days later, by another document he(A) purported to have released his right in 19/20<sup>th</sup> share of the same building in favour of the aforesaid 'B' for a consideration of Rs.19000/- on a stamp paper of Rs.23/-. On reference to High Court, it held that in order to have a valid release both the REleasee and Releasor must have joint right in the entire property. 'B' cannot be treated as a co-owner of the entire building. Therefore the second document as a **Conveyance on Sale. (High Court Judgement No.3 of 74 (Bd's NO.Spl/Q3/3079/76, dt.30-10-76). Page 18 of A.P.S.R's Assn. Diary, 1995) and S.O.360**
7. **Release in favour Mortgagee in M by Conditional Sale: -** The releaser had previously executed Mortgage by Conditional Sale in favour of the releasee for Rs.2000/-. According to the terms of the said document, within 4 years for the date of Mortgage deed the releaser had to repurchase the property from the releasee. The property was in possession of the releasee. Though the document in question, the releaser relinquished his right to obtain reconveyance of property already conveyed, for a consideration of Rs.6000/-. **Held as Conveyance for Rs.6000/- chargeable under Art.46(C) of Schedule-IA. (I.G's No.S1/3568/77, page22 of A.P.S.R's Assn. Diary, 1995)**
8. **Release and dissolution:-**If only one partner remains after such retirement, it amounts to release and dissolution of partnership chargeable under Sec.6 of I.S.Act, as the partnership cannot be continued by a single person. **(I.G's No.S4/22160/84, dt.25-10-84) Page 118 of A.P.S.R's Assn. Diary, 1990.**

9. **Release treated as Sale:-**The document is termed as a Release of nominal right for cash consideration of Rs.1800/-. The Releaser of the present document filed a suit against the Releasees of the document in question to get the mortgage debt in O.S.No.13 of 1952. The suit was decreed in her favour and she purchased the schedule property in a public auction held by the Court and the Court confirmed the Sale certificate on the same day itself. Subsequently, the Releasees approached the Releaser with a request to relinquish all her rights possessed through sale certificate on the property by taking actual auctioned amount. The Releaser obliged the request of the Releasees and relinquished all her rights possessed through sale certificate by taking cash consideration. **Held as conveyance on sale. (I.G's No.S2/5364/76). Page 23 of A.P.S.R's Assn. Diary, 1995)**
10. **Release treated as Sale:** - According to Section 14 of the Indian Partnership Act, the property of the firm includes all property originally brought into the stock of the firm. The provision is being grossly abused e.g. 'A' is the owner of 1000 Sq.Mts. of land. A, B and C enter into a partnership, 'A' contributing his land and 'B' and 'C' contributing money towards their respective shares. After a brief period 'A' retires taking money and B&C retain the ownership of the property as continuing partners. It is an indirect sale of land by 'A' in favour of B and C.  
The I.G. Registration and Stamps cautioned the Registering Officers to guard against such devices. **Such documents should be classified as Sales. (I.G's Procs. No.1367/AR/88, dt. 28-1-1988 para 6).**
11. **Distinction between Release of Mortgage right and Rt.D.M):-** i. Rt.D.M. should merely acknowledge money and interest. It should not contain recitals connoting release of mortgage right or extinction or cancellation of the mortgage.  
ii). In a receipt previous payments need not be charged but in a release previous payments shall be taken into account. **(Page 118 of A.P.S.R's Assn. Diary, 1990).**
12. **Release deeds are treated as Partition:** - Vide S.No.8 in Partition. **(I.G's Procs. No.S3/13770/76, dt.28-12-84)**
13. **Relinquishment of rights by a partner in f/o legal heirs:** - The then Board of Revenue ordered that legal heirs of the deceased partner/partners who step into shoes of such deceased partners did not stand on par with other partners and hence the documents purporting to be releases executed by such class of partners should be viewed as **conveyances. (I.G, s Procs. No.R.Dis No.S1/10397/81, dt.9-8-1985.)**  
**Note:- This order was modified vide orders in S.No.16**

**14. Release deeds treated as Conveyance on Sales:-** Ten members purchased jointly two plots of lands under two registered sale deeds dated 7-11-1968 for Rs.70000/- and dated 29-8-1973 for Rs.20000/- for constructing a Cinema Theatre. They were in enjoyment of the properties jointly as co-owners and no partnership was entered. Later the four persons, who did not want to continue in business executed for separate relinquishment deeds dated 31-5-1976 in favour of the remaining members, who wanted to continue in business after receiving a consideration of Rs.12000/- each. These deeds were treated by the District Registrar as Conveyance on sales for Rs.12000/-. On the reference to the High Court of Judicature of A.P by the Board of Revenue in Referred No.114 of 1979. The High Court held that each document is **Conveyance on Sale. (I.G's Endt.No.1039/86/G1, dt.8-4-1986).**

**15. Release of Reversionary right and Surrender of Life Interest:-** 1. Where 'A' has life interest in a property with reversionary right to B and C, and if 'A' releases the life interest in favour of B and C or if the latter release their reversionary right in favour of 'A' they are chargeable only as releases as releasors have pre-existing right in the property. **(Note 11 and 12 Page 252 of A.P.Stamp Manual)**

2. In the above cases, value of interest should be charged but not the Market Value of the property. **(AIR 1939 Au 415) (G3/22k27/60m dt,23-2-61). Page115 of A.P. S.R's Assn. Diary,1990).**

**16. M.V. not applied to release deeds where the property is not conveyed:-** In case of Mortgage right, Release of Maintenance right or Release of lease hold right, the value of the claim or the interest to which the release is entitled shall be taken into consideration for the purpose of levy of stamp duty at 3%. In some cases of such releases the value of the claim or interest may be higher than the consideration for such releases that the stamp duty shall be levied on higher of the two. This applies to all types of releases where property is not conveyed but only some right or claim over the property are relinquished in favour of the absolute owner, that is the release. **(I.G's Circular Memo No.S1/12098/86, dt.7-1-1987, Note: it was partially modified in Circular in S.No.17 below)**

- 17. Releases executed by Legal heirs of deceased partner are treated as Releases only:** - Instructions were issued to effect that the legal heirs of a deceased partner or partners who step into the shoes of the deceased partner may be viewed on par with other partners and documents executed by such class of persons may be viewed as release deeds. (I.G's Procgs.No.S1/39658/92, dt.10-02-1993).Page 87 of A.P.S.Rs Diary,1994)  
**Note:** - This order modified in the circular in S.No.21 and treated such releases as Conveyances.
- 18. Release of disputed right:-** Release of Indemnity right, Release of mortgage right, Release of maintenance right, Release of disputed right over the property already sold, and release of lease hold right, which are not susceptible to valuation shall be chargeable to stamp duty @ 3% on the consideration as mentioned therein. (C&I.G's Circular Memo No.S2/24952/95, dt.27-9-1995)
- 19. Release of Mortgage Right:-**Release of mortgage right is to be charged with a maximum stamp duty of Rs.50/- as in the case of reconveyance of mortgage property falling under Art.45 of Schedule-IA of I.S.Act. I.G's Circular Memo NO.S1/6569/88, dt.11-10-1988), it was also reiterated in the following circular NO.S2/24952/95, dt. 11-10-1995 as follows:- It was already clarified through circular Memo No.S1/6569/88, dt.11-10-1988 clited that the release of Mortgage right is to be charged with a maximum stamp duty of Rs.50/- as in the case of reconveyance of mortgage property falling under Art. 45 of Schedule-IA of I.S.Act. As such, the release of 'M' right shall be charged to stamp duty accordingly but not at 3%.
- 20. Partnership Dissolution cum Conveyance:- (Doct.No.389 of 1984)**  
According to the recitals of the original Partnership deed, it was clear that to run their business partners from 1 to 16 have put their immovable properties towards their shares, while the 17<sup>th</sup> partner invested cash towards his share. The partnership deed was executed on 15-2-84. Subsequently the partnership was dissolved through another document executed on 12-6-84, within a short period 4 months. According to this document 16 partners 1 to 16 who invested immovable properties towards their shares release their interest in favour of 17<sup>th</sup> partner who invested the cash towards his shares was allowed to continue the business if he desired. They also dissolved the partnership since the 16 partners out of 17 retired. Basing on the circumstances the subsequent deed was held by A.G. **as dissolution cum conveyance falling under Art.20 of Schedule-IA and not as Release-Cum-Dissolution.** (I.G's Procgs. NO.S3/4504/86, dt.7-4-88).



**21. Release in General terms:** - In partial modification of circular memo mentioned in S.No.5, all the registering officers are instructed to treat releases of joint right between/among co-owners of coparceners over the immovable property even if the parties term them as **releases in general terms** i.e., when the release in general terms is drafted it would be recited in the document as “ **Sthira Charasthulayandu hakku vadulukovadamainadi**” shall be viewed as releases of joint right over the immovable property and stamp duty shall be leviable @ 3% on the consideration or the market value whichever is higher. For this purpose the registering officer shall insist upon the parties to specify the description of the immovable property as required under 21 of I.R.Act,1908. In case, the parties do not mention the description of the property as required under Sec.21 of I.R.Act, the registering officer shall ascertain the details of the immovable property by way of recording a deposition from the parties, calculate market value as per the market value guidelines and levy stamp duty under Art. 46-A of Schedule-IA of I.S.Act. If the parties do not agree for payment of stamp duty on the market value, such documents must be kept pending and referred to the collector under Sec.47A of I.S.Act, for determination of market value and stamp duty thereon. (C&I.G's Circular Memo No.S2/24952/95, dt.27-9-1995) Page 106 of A.P.S.R's Assn. Diary, 1996)

**22. Releases executed by legal heirs who are step into shoes of deceased partners are treated as Conveyances:-** During the course of audit of Sub-Registrar Office, Chikkadapalli, Hyderabad in respect of document bearing NO.3053/94, the Accountant-General A.P disputed with the instructions were issued by the Govt. vide their memo No.3825/U2/81-82, dt.18-7-1985 to the effect that documents purported to be releases executed by legal heirs who are step into shoes of deceased partners might be viewed as **Conveyances**. (C&I.G's Procs.No.S3/9780/96, dt. 28-6-1997)

**23. Ratification deed by way of consent to a previous partition held to be Release.**  
(I.G's Circular NO.41. Procs.No.577-Genl. d/. 29-10-26)

\*23. **Clarification on definition of Conveyance:-**The definition of “**Conveyance**” includes all transactions involving transfer of property, either movable or immovable, or transfer of any right or interest therein, and they are chargeable to duty accordingly but for the clause viz., “and which is not otherwise specifically provided for by Schedule-I or Schedule-IA as the case may be” so long as this clause is existing in the definition of conveyance, the transfers otherwise specifically provided for

in the Schedule-IA under Articles 19 (Composition deed); 27 (Exchange); 29 (Gift); 31(Lease); 35 (Mortgage); 45 (Reconveyance); 46 (Release); 47-A (Sale); 49 (Settlement) etc., are chargeable to duty as specified therein only but not under Article 20. There will be no change in the chargeability unless the relevant Article is amended or superseded. **(C&I.G's Circular Memo No.S2/11549/98, dt.5-2-1999) Page 109 of A.P.S.R's Assn. Diary, 2000.**

24. **Ingredients of "Release" document:-** While determining the nature of instrument as release, the following facts must be available in the document.

1. That all coparceners/co-owners have joined in the instrument either as Releaser(s) or Releasees(s), and that no co-parceners/co-owners is left outside the instrument and;

2. There must be clear and ambiguous statement in the instrument regarding joining of all coparceners/co-owners and;

3. All the properties in which the coparceners/co-owners having the interest are included in the instrument.

The above three ingredients must also be looked for in the **Partition** deed also.

**(C&I.G's Cir.Memo NO.CCRA 3/1184/2007, dt.29-05-2007) Page 109 of A.P.S.R's Assn. Diary, 2008. These orders were modified in C&I.G's Cir. Memo in S.No.25**

25. **Modification orders to the above circular:-** Partial modification of the memo in S.No.24, it is clarified that the above Point No.3 mentioned in the circular memo need not be followed while deciding the nature and classification of the documents as "**RELEASE DEEDS**". There is no change in the other instructions in Point NO.1 & 2 stated in the said Circular memo.

**(C&I.G's Cir. Memo No.CCRA 1/13348/2009, dt.3-10-2009).**

26. **Another Clarification to apply 1% stamp to family members:-** In view of A.P.High Court Ruling in W.P.No.8711/2007, and in view of the further clarifications sought for by several officers, it is hereby clarified that the concessional rate of 1% is applicable to all the partitions and releases if the parties to the document are family members, including widowed mother, unmarried daughters/sisters, widowed wife and/or children of deceased brother, widower and/or children of deceased sister, grand parent etc., without any other restrictions. **(C&I.G's Cir. Memo No.S1/14060-A/2005, dt.11-02-2008).Page 106 of A.P.S.R's Assn. Diary, 2008.This order will**

**have effect from the date of issue of the Govt. Notification i.e., w.e.f.1-7-2005 C&I.G's Memo No. S1/14060-A/2005, dt.5-12-2009.(1% reduction G.O. was revoked)**

27. **S.O.325:-** A document evidencing a surrender of the right obtained by a lease the term of which has expired should be treated as **surrender of lease and not a Release.**

28. **Benami Release:-(S.O.355)** A Release of Benami should be charged at conveyance rate for a consideration equal to the value of the property mentioned therein i.e., it should be charged to Stamp duty on the values of the properties mentioned in the document. The consideration amount taken for benami release has on relevance.

29. **Prohibition of Benami transactions Act.1988:-** Benami transactions are prohibited under the Benami Transaction (Prohibition) Act,1988. **Sec.3 of the said Act is as follows:-**

1) No person shall enter into any benami transaction.

2) Nothing in sub-section (1) shall apply to the purchase of property by any person in the name of his wife or unmarried daughters and it shall be presumed, unless contrary is proved, that the said property had been purchased for the benefit of the wife or unmarried daughter.

3) Whoever enters into any benami transaction shall be punishable with imprisonment for a term which may extended to three years or with fine or both. **(ARI/47/89, dt.28-2-1989)**

When a Release of benami right is presented for registration, it should be kept pending and referred to the Inspector-General of R&S, Hyd. for permission. **(I.G's Memo No.G1/33331-A/88, dt. -2-1989).**

**Note:- Information available as regards RELEASES in pages 112 to 120 of A.P.S.R's Assn. Diary,1990.**

### **33. RELEASE OF RIGHT OF REDEMPTION OF M.W.P**

#### **Stamp Duty**

**Article 46(C) of Sch-IA  
w.e.f 1-6-74 (Act. No.20 of 1974)**

Release of right of redemption of a mortgage with possession or of the right to obtain reconveyance of property already conveyed

: 5% on the consideration as set forth in the release.

#### **Registration Fee**

**: 0.5% on the consideration.  
Article 1A (i) & (ii) of Table  
of fee.**

### **34. RATIFICATION**

#### **Scope of ratification or supplemental deeds falling under Sec.4 of I.S.Act.1899.**

The nature of the supplemental deed in the above section is defined as one which is employed for completing the transaction of the original instrument. The test of the ratification is to see whether it is one employed in order to supply what is deficient in the original deed, so that the two must be taken together in order to arrive at the original transaction that was come to if the ratification deed explanatory of the terms of the original deed should be read together with the principal instrument so as to form part of one and the same transaction and does not by itself form amongst on constitution title upon which any such right is sought to be required it falls under category of ratification deed. The parties should either be the same or those who should either be the same or who should also execute for instance a minor after attaining majority a co-parcener of the property not present at the time of execution of the original document etc., to complete the title to the property or otherwise for the original consideration. A ratification deed cannot have a consideration or property separate from that of the original document. A ratification deed that satisfies the above.

**Note:-Section 4 applies to Sale, Settlement and Mortgage only.**

#### **Stamp Duty**

**: Rs.5/- (Sec.4 of I.S.Act.)**

**Note: - There is no specific Article in Schedule-I or I-A of I.S.Act, to levy the stamp duty to the Supplementary deeds.**

#### **Registration fee**

**: Rs.100/- (Art.2 (vii) of Table of fee.**

**Note:-**Application under Sec.16 of I.S.Act, is required to be obtained from the party and add a certificate on the ratification deed on production of original document.

**Clarifications**

1. **Ratification treated as Release:** - Ratification of previous partition treated as Release and not a supplemental deed as it is not a Sale, Mortgage or Settlement. **(I.G's No.577/GL, dt. 29-10-1926).**
2. **Ratification treated as Mortgage:** - A ratification deed treated as mortgage deed. A firm executed a mortgage deed in favour of State Financial Corporation. Subsequently the said firm was dissolved and new firm was constituted. The second firm executed this document ratifying the original mortgage. **Held the document as fresh Mortgage.**  
**(I.G's NO.11/1119/64, dt.2-4-64)**
3. **Rectification of omission to record admission of Execution:-** Omission to record admission of execution from two executants in respect of Mortgage deed. The defect can be remedied by executing a supplement deed.  
**(I.G's No.G4/24787/72, dt.12-6-1973,D.R. Krishna)**

### **35. RECTIFICATION**

**Meaning:** - Where a document which purports to be deed of rectification of previous document creates, transfers, limits, extends, extinguishes or records rights, it is an instrument within the meaning of Stamp Act, 1899 in so far as it relates to the rights created, transferred, limited, extended, extinguished or recorded, and if it is an instrument of any of the kinds mentioned in Schedule-I of the Act, it is taxable under the item of the schedule under which it falls.

Where a deed of rectification does not create, transfer, limit, extend, extinguish or record any right or liability, it is not an instrument as defined in Sec.2 (14) of I.S.Act, and does not require a stamp.

**Note under Sec.2 (14) of I.S.Act, 1899.**

**Stamp duty** : NIL

**Registration Fee** : Rs.100/- (Art.1 (H) of Table of fees.  
w.e.f. 01-01-2002

**Clarifications:** (See page345 to 347 of A.P.S.R, s Assn. Diary, 1995)

1. **Rectification of date of Execution:** - A rectification deed rectifying a patent clerical error in the date of execution does not require stamp. **(I.G's Procs. NO.201 dt.12-2-1921).**
2. **Rectification of two boundaries:** - Two boundaries of a house sold were rectified. No Stamp duty is necessary. **(I.G's Procs. NO.49, dt. 16-4-1921)**
3. **Rectification of S.No. and boundaries treated as fresh deed:** - The survey number and boundaries are changed by the Rectification deed. It should be treated as fresh deed. **(I.G's Procs.No.714, dt.30-9-27).**
4. **Rectification of Name of claimant is treated as fresh deed:** - A rectification deed rectifying the name of the claimant should be charged as a fresh deed. **(I.G's Procs.No.563, dt.11-10-1928).**
5. **Application u/sec.16 is not necessary:** - Rectification deeds do not fall under Section 16 of Stamp Act. No certificate is necessary. **I.G's Procs. No.804, dt.23-9-1927).**
6. Place of execution noted as "Madras" was changed as "Chittoor". No stamp is necessary. (Refd. Case relating to Chittoor Dist. 1963)

7. **Supply the omission of Attestation:** - A document purports to supply the omission of attestation in a previous mortgage deed should be treated as a rectification deed. **(S.O.352)**
8. **M.V.Not applied to rectification deed rectifying the S.No. in the executed on or before 16-8-75:-** Sec. 47A of I.S.Act,1899 will not apply to rectification deed of nature referred to in 2<sup>nd</sup>. Para of Note under Sec.2(14) of I.S.Act, executed on or before 16-8-75 rectifying defect in previously executed document.**(I.G's Procgs.No.MV/80/76, dt.27-3-76, Doct.No.2166 of 75 of S.R.O.Kavali)**
9. **Stamp duty on difference of M.V:-** In the case of rectification deeds altering survey numbers or sub-division numbers of a previously registered deed without altering the extent and boundaries where the market value of the wrong number is lesser than the correct number such deeds should be treated as rectification deeds and charged to stamp duty on the difference of such value.  
**(I.G's Procgs.No.MVA/1135/75, dt.25-8-75 and S1/11298/76, dt.13-6-1978).**
10. **Change of plot due to change of layout:-** The District Registrar is informed that as a result of fresh layout, the structure of the plots earlier have been completely changed. So, fresh rights are created in the new plots. As there is not consideration in respect of the extents previously sold, the document is mere conveyance in respect of those extent. However as there is a fresh consideration for the difference in areas between the old and new plots, the document is conveyance on sale as far as the difference in area are concerned. Latest Market value also taken into consideration. **(I.G's Procgs.D.Dis.No.S3/1087/81, dt.7-5-81, CSS&LR's File No.U3/475/82, dt.18-8-82)**
11. **Rectification of Consideration:** - In a previously registered sale deed, the consideration was shown as Rs.3440/- and stamp duty was paid on market value of Rs.10000/-. A rectification deed rectifying the consideration as Rs.10000/- requires no stamp. **(I.G's Procgs. No.S2/32434/83, dt.7-1-1984)**
12. **Rectification treated as fresh deed:** - Doct.No.930 of 1969 of S.R.O.Owk was executed between the parties with wrong entries such as S.No.381/1, Ac.8-20 full. As the document suffers from the said defect, it could not convey any rights to the purchaser. Then the Doct.No.875/75 was executed styling as rectification deed to correct the survey number and also extent of the land sold as S.No.381/3 Ac.3.36 full, 381 Ac.2.40 full, and 383 AC.2.52 full, total Ac.8.28 and validate the transaction executed in the

former document under which the sale consideration was passed between the parties. Any material alteration even with the consent of parties vacate the original instrument and the instrument so altered is a new instrument and is liable for fresh stamp.

**(Govt. Memo No.423/U2/83-2, dt.3-11-83 and I.G's Endt. No.S3/4371/83, dt.19-9-1984).**

13. **Change of boundaries due to change of plan in Town planning:-**  
In a deed of rectification, S.No. plot No. and extent remain unchanged, but all the boundaries are changed due to change in the plan effected by Town planning authority. Held no fresh rights are created and no stamp duty is chargeable. **(I.G's Procgs. NO.S1/11864/84, dt.1-9-1984, Doct.No. P3/83 of S.R.O.Adoni).**
14. **Applicability of M.V. where rectification treated as fresh deed: -** When a rectification is treated as a fresh sale the market value as on date of execution of the original sale deed should be taken into account.  
**(I.G's Procgs.No.S4/14736/86, dt.28-2-1987, Doct.No.P9 of 1986 of S.R.O.Sangareddy).**
15. **Supply of omitted Survey number is treated as rectification: -** In the previous sale deed the survey number was omitted and the document was registered. By the pending document, the omission of survey number was supplied. The matter was examined in detail and decided that it would be appropriate to treat such document as **rectification deed rather than supplemental deed.** **(I.G's D.Dis.No.S4/36698/84, dt.10-12-85).**
16. **Registration fee to be levied on the difference of value:-**The market value of old survey number (wrong S.No.) is lesser than the market value of new survey number (correct S.No.). The Registration fee has to be levied on the difference of value in addition to the fee for rectification.  
**(I.G's Memo No.G3/4450/1986, dt.02-05-1986)**
17. **Change of Surname: -** Part of the surname of claimant is rectified from "Chennaganti" to Kanneganti" does not fall under the definition of instrument as per Sec.2 (14) of I.S.Act, and does not requires stamp duty.  
**(Doct.No.P14/94 of S.R.O.Narasapur (W.G.Dt.) I.G's Procgs.T.Dis. No.S1/26246/94, dt.14-3-1995).**



18. **By a document reducing extent in previous deed is only rectification: -** A document purporting to be a rectification deed whereby the extent of the site mentioned in a previously registered sale deed was sought to be reduced was presented for registration. Since there a material change in the extent by way of reduction, the Sub-Registrar held the document as a fresh sale deed. The party approached the Hon'ble High Court of A.P. by filing W.P.No.23400/95. While disposing of the Writ Petition through the Judgment dated 13-3-1995, ***the High Court held the document as a rectification deed requiring no stamp duty. (I.G's Circular Memo NO.S2/2373/95, dt. 20-3-1998) Doct.No.1886/95 of R.O.Hyderabad.***
19. **Rectification of claimant name: -** Rectification of claimant name- Doct.No.P9/2008 of Book I of S.R.O.Vinjamur (Nellore dist)-After examination of the document and details of the I.D. proof (ration card) enclosed to the sale deed and rectification deed, it is observed and informed that this document is to be treated as rectification. **(Reference from D.R.Nellore, C&I.G's memo No.S1/15544/2008, dt.17-01-2009)**
20. **Some Examples where fresh stamp duty is required are given below**
- i. A purchased some property as Mg. Director of a company or Mg. Partner of a Firm. But in the sale deed, the representative capacity was not mentioned. A Rectification deed is executed to rectify the error.
  - ii. P' an agent of Q executed a sale deed without mentioning his representation capacity. A rectification deed is executed to supply the omission.
  - iii. In the schedule of property, relating to a plot, the measurements were given as East & West 60', North & South 40'. The rectification deed seeks to correct the measurements as East & West 40', North & South 60'.
  - iv. A purchased Flat No.208. But in the Schedule and plan annexed, the boundaries & plan of Flat No.205 were given. A rectification deed is executed to correct the error.
  - v. When more than two boundaries are changed by a rectification deed.
21. ***In the following cases, the difference in stamp duty on the difference of M.V. if any should be collected in respect of documents falling under Sec. 47A.***
- (a) Change in Survey number.
  - (b) Change in extent of land.
  - (c) Change in Plinth area.
  - (d) Change of Village.
  - (e) Change of boundaries.
  - (f) Change in consideration.

22. **In the following cases, No fresh stamp is necessary.**

(i). The boundaries are correctly described in the schedule of property/plan and wrongly mentioned in Plan/Schedule.

(ii). The house number or plot number is wrongly mentioned but there is not change in extent and boundaries unless the boundaries are ambiguous such as Neighbours land, Neighbours house, open space etc.,

(iii). The name of the village is changed but the S.No. and extent and boundaries are not changed and proof by way of Pattadar's Pass book or link document etc., is produced.

**Note: - Paras 13 to 15 supra are advisory only**

23. **Distinguish between Rectification and Supplemental deeds:-**

Rectification deeds should be distinguished from supplemental deeds (Sec.4 of Stamp Act.) and Agreements varying the terms of the previous deeds. A rectification deed rectifies an error, while a Supplemental deed supplies the deficiency and an agreement varies or modifies the terms of a previous document.

24. **S.O.293(b):** A deed of rectification which does not create, transfer, limit, extend, extinguish or record any right or liability is not an instrument as defined in Sec.2(14) of the Stamp Act and should be classified as compulsorily or optionally registerable according to the nature of the original document which is rectified. Such documents shall be grouped as miscellaneous documents in nature.

25. **S.O.499:-** Rectification deed altering survey number, sub-division number of a previously registered deed without altering the extent and boundaries may be treated as rectification deeds and charged to stamp duty on the difference of value, if any.

24. **R.R.117:-**A rectification deed or cancellation shall be registered in the same class of register book as that in which the original document which it cancels or rectifies has been registered.

**Note:-** Information as to RECTIFICATION DEED in pages 345 to 347 of A.P.S.R's Assn. Diary, 1995. and pages from 150 to 152 of A.P.S.R's Assn.Diary, 2001.

### **36. RECEIPT OR ACKNOWLEDGEMENT OF DEBT**

**Definition. (Sec.2 (23):-** "Receipt" includes any note, memorandum or writing.

- (a) Whereby any money, or any bill of exchange cheque or promissory note is acknowledged to have been received, or
- (b) Whereby any other movable property is acknowledged to have been received in satisfaction of a debt: or
- (c) Whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged, or,
- (d) which signifies or imports any such acknowledgement, and whether the same is or is not signed with the name of any person.

#### **Stamp duty**

**(Article 53 of Schedule-I of I.S.Act.)**

**Receipt** defined u/Sec.2 (23)

The amount or value exceeds Rs.5000/- , : **Re.1/- w.e.f.10-9-2004 (Finance Act (2) of 2004 (Act.No.23 of 2004)**

#### **Acknowledgement**

: **Re.0.20ps. (Art.1 of Sche-IA) w.e.f 1-6-74 (Act. No.20 of 1974)**

#### **Registration fee**

*Any document acknowledging receipt or Payment of consideration on account of any previously registered or unregistered document* : **RS.100/-(Art.2(xv) of Table of fee...**

#### **Exemption**

- (a) endorsed or contained in any instrument duly stamped or any instrument exempted under the provision to Sec.3 (instruments executed on behalf of the Govt.) or any cheque or bill of exchange payable on demand acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest or annuity or other periodical payment there secured. **((a) under Art.53 of Schedule-I).**
- (b) for any payment of money without consideration. **((b) under Art.53 of Schudlue-I of I.S.Act.)**

### Clarifications

1. If there is any clause that the principal amount and interest have been received and any dispute raised as regards this mortgage deed in future is **Held receipt only. (I.G's No.S3/27373/66, dt. -11-66)**
2. If there is any clause in the receipt that the mortgage deed is here by cancelled is **held as release.**  
**(I.14535/G1, dt.5-10-55) Chittoor.)**
3. Receipts of money due under pro-notes in sale deeds are registerable in Book I and assessable to fee U/Art. I (i) of Table of fee (Now under Art.2 (xv). **(I.G's NO.G2/34850/63, dt.24-2-1964)**
4. **S.O.409(b):-** A receipt for money stipulated to be paid to a beneficiary under registered will is chargeable with fee at advolerm rates under Art.1(a) (New Art.1(A)(i)&(ii)).
5. **S.O.274(b):** An endorsement on a mortgage-bond of payment made in satisfaction of such mortgage, which payment did not purport to extinguish the mortgage, was held to be evered by clause (xi) of Sec.17 (2) of the Registration Act and as such not compulsorily registerable.
6. **S.O.274 (d):** If the endorsement on a mortgage deed relating to the discharge of a mortgage debt contains the words "the claim is relinquished" the document should be ***treated as release.***
7. **S.O.275:** A document acknowledging the receipt of money due by one person to another person on unsecured bonds and pro-notes but paid to the latter by the assignee of immovable property belonging to the former person, ***is registerable in Book-4 and not in Book-I.-***
8. **S.O.276:** A document acknowledging receipt of consideration money due under a previous deed of sale of immovable property is ***registerable in Book-I.***

### 37. SECURITY BOND

***Article 48 of Schedule-IA:-Security Bond or Mortgage deed executed by way of security for the due execution of an office or to account for money or other property received by virtue thereof or executed by a surety to secure the due performance of an account.***

**STAMP DUTY**

**: 3% on the value of security subject to Maximum of Rs.100/- (Art.48 of Sch-IA) w.e.f 1-4-90 (Act. No.22 of 1989)**

**REGISTRATION FEE**

**: 0.5% on the Value secured under Art.1 (A) (i) & (ii) of Table of fee.**

**Exemptions**

1. ***Bond or other instruments when executed:-***
  - (a) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital, or any other object of public utility, shall not be less than a specified sum per mensem;
  - (b) executed by persons taking advances under Land Improvement Loans Act, 1883 (Central Act. 19 of 1883) or the Agriculturist's Loans Act, 1884 (Central Act 12 of 1884), or by their sureties as security for the repayment of such advances;
  - (c) executed by officers of Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.
2. Security Bonds executed by Jeep Drivers are held to be exempt from duty as they are Government Officers.
3. Official Receiver is held to be Government Officer for the purpose of this Article. **(S3/5048/73, dt.30-12-74)**
4. It was held that the exemption would not apply to prospective Village Officers **(S1/22511/70, dt.22-11-1970)**. Care should be taken to apply the exemption to Government Employees already in service.
5. The following exemptions are given under Notification No.13, dt.17-12-1938.  
Items: 5, 8, 12,13, 14, 15, 16, 23, 24, 25, 26, 64, 65, 91, 92,102, 104, 117, 119, 127, 130. ***(Published on pages 174 to 187 of A.P.S.R's Assn. Diary,1988-Part-I)***

6. Security Bonds executed by Central Khadi Officers and staff- Stamp duty is exempted. **(Govt. Memo No. 44170-Revenue VI/53-3, dt.26-8-1953) (R.G.1954 P.14)**
7. Security Bond for Rs.1500/- executed in favour of Government of A.P. for growing orchards. Exempted from Stamp duty **(Vide Notification of Govt. published on P.737, Part-I, A.P.Gazette dt.2-4-1959, from All in One by V.Venkatarao.**

### **Elucidation**

1. The article applies either when personal security is offered or when immovable property is offered as security. Documents falling under this Article are excluded from Article 13(Bonds) and Article 35(Mortgage) because Article 13 recites "not being other wise proved for by this Act" and Article 35 says "not being Security Bond" (NO.48).
2. The Article has limited application to the following three categories of Security Bonds executed:-
  - (i) for due execution of office.
  - (ii) to account for money or other property received by virtue thereof.
  - (iii) by a Security to secure the due performance of a contract.
3. The first two categories of documents may be executed by employee himself or his sureties or both. But the third category must be executed by the Surety only.

### **CLARIFICATIONS**

1. Security Bonds executed by receivers are chargeable under this Article. **(R.G.1936 P.76: R.1946 P.90-Decision in R.G.1945 P.70 over ruled)**
2. **Security Bond treated as Mortgage:-**Security Bond mortgaging immovable property executed by sureties of the mother who received money on behalf of minor for due accounting of money was held as Mortgage and under this Article.**(Circular NO.117, General, dt.16-2-1926)**
3. **Security bonds executed by Abkari Contractors:-** Security Bonds executed by Abkari Contractors themselves were held to be chargeable as mortgages. **(R.G.March,1961 P.6) but the duty was reduced to that chargeable under Article 48). G.O.Ms.No.593, Revenue, dt. 4-4-1964-S1/5411/60, dt.10-4-64)**

4. **Security Bond treated as Mortgage:-**Security Bond executed in favour of the Commercial Tax Department furnishing security by the parties aggrieved by the order of the CTO is liable to be stamped as a ***mortgage deed***. **(B.P.Rt.No.3976/63 dated 3-12-63 referring to Memo No. 4095-U/62-10 dated 24-10-63 from the Govt. of A.P. (Rev.Dept.)**
5. **Security Bond treated as Mortgage:-**Security Bond executed by appellant in pursuance of an order of the court offering his property as security for stay of execution of decree appealed against is held as a ***Mortgage deed*** falling under Art.35 and ***not under Security Bond***. **(Item 5 in Page 258 of APSM, I.G's Procs. NO.12/21294/62, dt.13-12-1963**
6. **Surety treated as Mortgage:-**Krishna Khandasari Sugar Mills to pay sugar cans purchase Tax. Rs.20521.72 to the Govt. of A.P. The surety offered security on behalf of the Mills offering specified immovable property held as ***Mortgage***. **(Govt. Memo 4095-U/62 (Rev) dt.24-10-63)**
7. **Administrative Bond and Mortgage:-**Document executed under section 375 of the Indian Succession Act. and falls under the Administration Bond (Art.2 of Sch-IA). But as immovable property was also offered as security, the document is a ***Mortgage under Art.35 (b)***. **(I.G's No.S1/19642/70 Registrar, Hyd.)**
8. **Security Bonds Executed in favour of Courts:-**In the case of Security Bonds executed in favour of Courts or appellate Tribunals the element of contract is missing. Therefore this article will not apply. The documents have to be treated as Mortgage deeds. But the Courts generally accept such documents as security Bonds falling under Article 48 and insist on directing the Registering Authority to register the documents as Security Bonds even though they are deficitly stamped. Hence the High Court of Andhra Pradesh gave a direction to all the Courts not to issue such directions. **High Court Circular R.O.C.No.95/SO/79, dt.8-2-1980)**
9. **Security Bond executed in favour of Khadi Board: -** Security Bonds executed in favour of Khadi and Village Industries Board by members of Association in their personal capacity are held ***Chargeable under Art.48 of Schedule-IA of I.S.Act***. **(I.G's Circular Memo NO.S1/22738/68, dt. 15-11-68)**
10. **Security Bond in f/o Khadi and Village Industries:-**Security Bond executed in favour of Khadi and Village Industries Board by the father of the Borrower. His sons including the Borrower signed as witnesses stating that they have no right in the property offered as security. Chief Controlling Revenue Authority ***held that it was only a Security Bond but not Mortgage deed***. **(I.G's NO.S2/21094/86, dt.14-7-1987).**

11. **Lease and Security:-**The Board held that a lease containing a stipulation by which landed property belonging to the lessee was held as security for the payment of the rent was both a lease and a mortgage and that, as the mortgage was not a distinct matter from the lease, it would be sufficient if the document was charged with the ***higher stamp duty as Mortgage.*** **(Note 13 in page 212 of APSM).**
12. **Security Bond Executed by Surety and Borrower:-**Doct.No.2250/86 of Sub-Registrar Office, Gajwel was executed by both third party standing as surety and the original borrower. By joining as an executant, the borrower had undertaken to abide by all the conditions in repaying the loan amount sanctioned. In some other cases, it was also found that the borrower has signed the document (not a witness) along with the surety, though he is not included in the document as an "Executant". Since the undertaking itself is an obligation to repay the loan by the borrower ***(through the immovable property offered as security belonging to the third person),*** documents of the above nature have to be treated as "**BONDS**" chargeable under Article 13 of Schedule-IA of I.S.Act. **(I.G's Memo No.S4/697//92, dt. 30-8-93, Page 88 of A.P.S.R's Diary, 1994)**
13. ***Financial Guarantee by foreigners in favour of Govt.*** for cost and expenses of Indians proceeding abroad-**Held chargeable as Security Bond.(R.G.1952 p.53)**
14. **S.O.304:-**Where a document does not contain an unconditional undertaking to pay but provides that the amount will be paid with interest in six annual installments and is attested to by a witness and there is no mention of the date on which the instruments will fall due. The document is not a "Promissory Note" as defined in Sec.4 of Negotiable instruments Act, but falls within the definition of "**BOND**" under Sec.2(5) of the Stamp Act viz,. An instrument attested to by a witness and not payable to order or bearer whereby a person has obliged himself to pay money to another.

**NOTE:-** See Pages 207 to 211 for clarifications and information on Security Bonds in A.P.S.R's Assn. Diary, 1989.



### **38. SETTLEMENT**

**Definition :- (Sec.2 (24) of I.S.Act, 1899:-**Settlement means any non-testamentary disposition of movable or immovable property, whether by way of declaration of trust or otherwise, made

(a) in consideration of marriage.

(b) for the purpose of distributing property of the settler among his family or those for whom he desires to provide, or for the purpose of providing for some person dependent on him; or

(c) for any religious or charitable purpose and includes an agreement in writing to make such a disposition and, where any such disposition has not been made in writing, any instrument recording, whether by way of declaration of trust or otherwise, the terms of any such disposition.

#### **STAMP DUTY**

**(Article 49 of Schedule-IA)  
w.e.f 1-4-90 (Act. No.22 of 1989)**

#### **A. Instrument of (including a deed of dower)**

<b>a) Settlement in favour of a member or members of a family</b>	<b>: 3% on the Market Value*</b>
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#### **Explanation**

***For the purpose of this article "Family" means  
Father, mother, husband, wife, brother, sister,  
Son, daughter, and includes grand-father,  
Grand-mother, grand-child, adoptive father  
or mother, adopted son or daughter.***

**\*Note:-**Stamp duty has been reduced to 1% in respect of Settlement deeds in favour of family members (vide Notification-III of G.O.Ms.No.1129 Revenue (Regn-I) Dept. dt.13-6-2005) w.e.f. 1-7-2005. (Notification-III in G.O.No.1129 was revoked w.e.f. 20-09-2010 vide G.O.Ms.No.1171 Revenue(Regn.I)Dept. dt.15-09-2010, after that 3% Stamp duty has to be levied to the Settlements U/Art.49A(a) of Schedule-IA.

<b>b) in any other case</b>	<b>:6% on the Market Value.</b>
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### Exemption

Deed of Dower executed on the occasion of a marriage between Muslim.

**\*\*Note:-** C&I.G. in circular Memo No.S1/14060-A/2005, dt.28-10-2005, clarified that in partition deeds, where provision is made for widowed mother, unmarried daughter, unmarried sisters, widowed wife of deceased brother, where sons's either minors or having no sons and sons/daughters where parents predeceased though treated as family members provision made separately their favour have to be treated as gift (settlement) under section 2 (24). (This clarification was modified vide Memo No.S1/14060-A/05, dt.5-12-2009 in S.No.16 U/Partitions.

### REGISTRATION FEE

Rs.1000/- w.e.f.1-12-2005,

G.O.Ms.No.2045 Rev.(Regn-I) Dept.

dt.28-11-2005.

**Note:-** Non testamentary document containing specific clause of cancellation of a Previous registered Testamentary document. Fee has to be levied for cancellation also. Note under R.R.118 need not be added.

(I.G's Procs. No.L.Dis.No.G3/22058/70, dt.29.9.74)

### Clarifications

1. **Transfer of 'M' treated as Settlement:-** Transfer of 'M' without consideration with a view to settle some property on dependants out of love and affection is to be treated as **settlement** and not a transfer of 'M'. (R.G.1944/65)
2. **Settlement for maintenance:-** According to Sec.21 of Hindu Adoption and Maintenance Act, 1956, a person's wife is classified as his dependant and in the obligation to maintain her is provided for in Sec.18 thereof. Therefore, a transfer of property by husband in favour of his wife even in Settlement of legal claim for maintenance is only a **Settlement**.  
***Instructions issued in proceedings L.Dis.No.6085/Q/66, dt.2-2-1967 communicated in I.G's Endt.No.S1/7997/66, dt.21-3-1967 may be deemed to have been over-ridden by the B.P.Rt.No.1693/68, dt.31-7-1968 communicated in Procs.No.S3/27423/66, dt.28-9-1968.***
3. **Cancellation of Revocation is treated as Settlement:-** Original document is a Gift (Settlement). The executant revoked the Gift (Settlement) by revocation deed. Again this revocation deed was cancelled by a document purporting to be a cancellation of revocation deed. The Registrar W.G.Dt. and I.G.held that the document is a fresh Gift (Settlement). On the appeal by the party the Board of Revenue upheld the view of the I.G and treated the document is a Gift (Settlement). (B.Ds.L.Dis.No.WS-3929/63, dt.12.11.63)

4. **Doct. recording the past transaction by the Muslim is a Settlement:-**A Muslim lady executed a deed in favour of her son out of affection. The recitals are that she delivered possession of her house to her son previously under Muslim law and now executed this document to record the past transaction. ***Held as Gift (Settlement).*** **(I.G's No.S1/314/63, dt.12-12-1963)**
  
5. **Transfer of Property in lieu of maintenance:-** Transfer of property to the wife in lieu of maintenance. ***Held as Settlement.*** **(B.Ds.L.Dis.No.2239/Q/67-1, dt.11-5-67)**
  
6. **Cancellation of will in the Settlement:-** Gift (Settlement) containing a stipulation of cancellation of will, the instructions contained in old S.O.864(b) (New S.O.899(b)) are not applicable to document registered in Book-I canceling documents registered in Book-3 or Book-4 vice versa. **(I.G's Procs.No.G4/320/69, dt.28-4-1970).**
  
7. **Gift in f/o Panchayat for construction of Panchayat Office:-** Gift in favour of Panchayat for construction of Panchayat Office is a "***Gift***" as it is a transfer without consideration and ownership is immediately transferred. **Govt. Memo No.676/U2/73-4 dt.12-11-73.**
  
8. **Settlement in f/o panchayat for construction of lavatory:-** Gift (Settlement) in favour of Panchayat president for construction of lavatory is viewed as ***Settlement for charitable purpose*** as the disposition is for the community at large. **(I.G's No.S3/4165/74, dt.3-4-1974).**
  
9. **Trust treated as Settlement:-** Settlement of property for charitable purpose and creating trust for its management –***Held as Settlement not Trust.***  

An instrument evidencing Non-Testamentary disposition which is intended to have immediate effect made for any charitable or religious purpose is a ***Settlement.*** **(R.G. 1938/77)**
  
10. **Condition to clear pronote debt in Settlement:-**The document purported to a Settlement for Rs.31440/- executed in favour of son with natural love and affection with a condition to discharge the pronote debt by the donee. By a separate disposition the Sub-Registrar obtained the value of the promissory note is Rs.500/-. The document held as ***conveyance on sale for Rs.500/- and Settlement*** for balance amount of Rs.30940/- to son. **(I.G's No.S1/7532/77 and S1/9322/77).**

11. **Endowments Act, 1966 defined charitable purpose: -** Sec.5 of Endowments Act, 1966 defined charitable purpose as including

- (a) Relief of poverty or distress
- (b) Education
- (c) Medical relief
- (d) Advancement of any object of utility or welfare to general Public or a section.

It has decided that transfer of property to provide in memory of dead during the obsequies are **Gifts and not Settlements**. It was also held that disposition of property in favour of distress or idols should be treated as **Gifts**, following the same principle, disposition of properties in favour of institutions such as Local Authorities, Choultries, and Devasthanams etc., for charitable or religious purpose in memory of the dead or to perpetuate the name of a particular person or persons or disposition of properties in favour of distress or idle should be treated as **Gifts for charitable or religious purpose** as the case may be and when such a condition is absent, it has to be treated as "**Settlement for charitable or religious purpose**. **(I.G's Cir.Memo No.S3/12056/78, dt.20-7-78).**

**Note:-As regards Gift Settlement in f/o Deities or Idols, another clarification issued by the I.G. in S.No.24**

12. **Gift Settlement in f/o dependant: -** A document is a Gift (Settlement) for Rs.22000/- in favour of dependant executed by a land-lord. As per the recitals of the document the claimant is residing in the house of the executant from his childhood and serving them in all their house-hold purposes. He was termed as dependent by the house owner. The document was held as **Gift Settlement only. (I.G's No.s4/25807/77) Page65 of A.P.S.R's Assn. Diary, 1995)**

13. **Trust treated as Settlement: -** Settlement of property for charitable purpose and creating trust for its management –**Held as Settlement not Trust.**

An instrument evidencing Non-Testamentary disposition which is intended to have immediate effect made for any charitable or religious purpose is a **Settlement. (R.G. 1938/77)**

14. **Gift Settlement not a Trust:-** A gift Settlement was executed by father settling the property worth Rs.40000/- in favour of his minor son. The father says that he would maintain and look after the needs of the son. The property was settled in favour of the minor son under the guardianship of the grand-father (Mother's father) after the demise of his mother.

The Registrar felt doubt whether the document has to be charged to duty as trust, besides settlement. ***Held Settlement only.*** There is no clause attracting duty as "***Trust***" and that the said recital is incidental in the settlement deed. **(I.G's No.S4/34690/76) Page65 of A.P.S.R's Assn. Diary, 1995)**

15. **Settlement for construction of Library: -**

The document in question may be viewed as a "***Settlement***" for ***charitable purpose***" as the disposition is for the community at large. **(Page 65 of A.P.S.R's Assn. Diary, 1995)**

16. **Trust deed held as Settlement:-** Sri P.Narasa Reddy, resident of Kaza village of Divi Taluq executed a trust deed in favour of his wife as he kept the property in his wife's possession appointing her as manager of the family and the managing trustee as he was addicted to drinking and other bad habits. This document was treated as ***Gift Settlement for Rs.30000/-*** by the D.R.Machilipatnam. This was also confirmed by the Board of Revenue in revision petition. **(Board's No.Spl/Q3/4312/75, dt.1-3-76 I.G's Endt. No.S1/8517/76, dt.16-6-76).**

17. **Settlement in favour of would be wife: -** Settlements in favour of would be wife, would be Son-in-law is treated as ***Settlements*** falling under Sec.2(24) of Stamp Act. Stamp duty is leviable at 6%. **I.G's Memo No.S3/34696/76, Dt.18-10-82.**

18. **Settlement for construction of Telephone House: -** Gift for construction of Telephone house is a ***Settlement which does not requires Stamp duty.*** **(I.G's Procs. L.Dis.No.G5/18240/82, 8-3-83)**

19. **Gift Settlement in f/o A.P.S.R.T.C for construction of Bus Stand:-** Donor gifted away his land worth Rs.30000/- without any consideration in favour of A.P.S.R.T.C for the purpose of construction of Bus Stand and shelter for passengers.

A doubt has been arisen whether the document can be held as a pure gift, since the property is not gifted away voluntarily and the donee is a commercial corporation and if it is held as settlement, whether concession provided in item 86 of Notification No.13 can be extended to it.

On reference made to the C.S.S. &L.R, it was clarified that the document is only a ***Settlement for charitable purpose and concession provided in item No.86 of Notification 13 is applicable.*** **(I.G's Cir. Memo NO.S4/1668/86, dt. 22-7-88, CSS&LR Lr.No.L.Dis.No.U3/1129/87, dt.16-5-1988)**

20. **Settlement in f/o concubine:** - "Concubine" does not fall under the definition of "Family" for the purpose of Art.49 (A) (a). Gift Settlements executed in favour of concubine is chargeable to stamp duty under Art.49 (A) (b) of Schedule-IA. **(I.G's Cir. Memo NO.S1/29701/90, dt.30-12-1990)**
21. **Art.49 (A) (a) does not apply to the Settlements in f/o members not covered by the definition of family:** - The Article 49(A) (a) of Sche-IA will not apply to Gift Settlements executed in favour of members who do not come under the definition of "family" and also to Settlements in favour of Institutions or Charitable purposes, which fall under Article 49(A) (b) of Schedule-IA. As regards Gift (Settlement) for religious or charitable purpose, stamp duty has to be levied under Art.49 (A) (b), but the duty reduced to one-half as per item No.86 of Notification 13 dt.17-12-1938. **(I.G's Procgs. T.Dis.No.S1/27422/90, dt.31-12-1990).**
22. **Gift Settlement in f/o unborn children:-**Two brothers executed the Gift(Settlement) in favour of their sister as per which the claimant has to enjoy the property during her life time and her children are to get absolute rights on her demise. As seen from the recitals of the document, there are no children to the claimant as at present which means that the property has to go to the unborn children of the sister. Since they are unborn and happening of the which is uncertain, for all purposes the document has to be viewed as only **Gift(Settlement)** for sister attracting stamp duty at 3% under Art.49(A)(a).  
In respect of the documents of this nature, it will be appropriate to go by the initial transaction intended by the parties, rather than by subsequent arrangements as to the creation of absolute rights.  
**I.G's Procgs. No.S3/3855/91, dt. 2-4-91.**
23. **Gift Settlement in f/o Great Grand child:-**It was clarified that Gift(Settlement) in favour of Great Grand child attracts stamp duty at 6% under Article 49(A)(b) of Schedule-IA to the I.S.Act.  
**I.G's Procgs. No.S1/24755/91, dt.3-9-91. Page 111 of A.P.S.R's Assn. Diary, 1992.**
25. **Gift Settlement in f/o Deity or Idol:-** As per the last para of the instructions vide circular No.S3/12056/78, dt.20-7-78, it was held that the disposition of properties in favour of Deities or Idols should be treated as Gifts. This issue has been examined and the following clarification is issued in respect of such documents.

If the disposition or property is not intended to perpetuate the name of any person either living or dead, the documents, evidencing such transfer can be classified as **Gift Settlement** for the religious purpose irrespective of the fact that the transfer is made in favour of either the Deity/Idol or in favour of the Managing trustee/Committee of the organization concerned. **I.G's Circular Memo No.S1/4899-A/89, dt.14-7-94.**

25. **Settlements burdened with discharge of liabilities:-** In accordance with the opinion of the law department, Govt. of A.P. the C&I.G. has issued a clarification directing to treat the instruments of Settlements of burdened with discharge of liabilities of the Settler by the Settlee **as Settlement-cum-conveyance**. An illustration given by the C&I.G. as follows:

'A' has settled property worth Rs.400000/- in favour of 'B' with a condition to discharge 'A's liabilities to the tune of Rs.100000/-. The document shall be viewed as Settlement for Rs.300000/- and conveyance for Rs.100000/- and stamp duty leviable under both Art.49 and 20 of Schedule-IA to Indian Stamp Act. **C&I.G's Procs. No.S3/7423/93, dt. 10-10-1996. Page 120 of A.P.S.R's Assn. Diary, 1997**

26. **Settlement in f/o of step mother:-** The D.R.Narasaraopet is informed that since step mother is not included in the definition of family, stamp duty is leviable on the pending document in question @6% under Art.49(A)(b). **I.G's Memo No.S2/24212/2000, dt.29-3-2001, Page 287 of A.P.S.Rs Diary, 2002.**

27. **Divorce and Settlement:-** it is recited in a document that the 1<sup>st</sup> claimant is the wife and the 2<sup>nd</sup> claimant is the daughter of the executant. The wife had filed a suit for maintenance in the D.M. Court and the executant (husband) filed a suit for judicial separation in the same Court. While these two issues were pending in the Court, the parties came to a compromise as a result of which, the husband agrees to convey the property shown in the deed in lieu of the maintenance to his wife and daughter. It is further stated that they shall live apart renouncing their marital relationship. The document was executed by husband only. **Held as 'Divorce' and 'Settlement' falling under Sec.5 of I.S.Act.** **This ruling is based on I.L.R.7 Madras 349 (Note 6 under Sec.2(24) page 15 of Madras Stamp Manual).**

28. **Settlement or Conveyance:-** A transfer of land absolutely in pursuance of a compromise of a widow's suit for maintenance, is neither a gift nor a settlement but must be stamped as a **Conveyance**. However if a son transfers any property in settlement of widow's claim to maintenance it should be treated as a settlement as the son is under legal obligation to maintain the widow out of his own property and consequently the mother would be regarded as his dependant.  
**(Note 3 under Sec.2(10) of I.S.Act.and G.O.Ms. NO.754 Revenue dt.9-7-1968.**
29. **Settlement by adopted son in f/o natural father:-** It was clarified that the Gift Settlement deeds executed by adopted son in favour of natural father is chargeable under Art.49 A(a) of Schedule-IA of I.S.Act.  
**C&I.G's Cir. Memo No.S1/13422/2008, dt.15-9-2009.**
30. **Gift Settlement by sole proprietary concern:-** Based on a reference made by District Registrar R.R.Dist. the C&I.G had clarified that sale proprietors can transfer their properties through Gift Settlement in favour of family members chargeable under Art.49A(a) of I.S.Act.  
**(C&I.G's Memo NO.S1/10483/2008, dt.12-3-2009)**

### **Standing Orders**

1. **Rectification treated as fresh Settlement:- (S.O.316)** A deed of settlement conveying certain properties to the settlee without power of alienation was registered at the first instance. Subsequently a document styled as "Rectification deed" was executed by which the settlee was given full power of alienation. The second deed was held to be a **"Fresh Settlement"**.
2. **Will and Settlement:-(S.O.371)** One of the invariable tests in coming to a conclusion as to the testamentary character of a paper is whether the paper is revocable. If it is not revocable the document is not a will.
3. **Classification of Gift and Settlement:-(S.O.311)** The definition of '**Gift**' given in Sec.122 of T.P.Act, shall be adopted for registration purpose. Accordingly, where a document which falls within the category of '**Gift**' as defined in the said Act, comes also within the definition of '**Settlement**' as given in the Stamp Act, it shall be classified in the departmental accounts as a '**Gift**' although it is chargeable with stamp duty as a settlement. A '**Settlement**' shall be classified as a '**Gift**' for registration purposes only if the disposition of property evidenced thereby is absolute and unqualified. Otherwise it shall be classified as a miscellaneous document.



4. **Gift Settlement:-(S.O.312)** A document evidencing voluntary disposition of property made without consideration in favour of dependents for of relatives shall be treated as a '**Settlement**' for stamp purpose and as a '**Gift**' for registration purpose, although it does not expressly stipulate that the disposition is for the purpose of providing for the dependents or the relatives.
5. **Gift not a Settlement (S.O.314):-** A document by which property is given out of natural love and affection to persons who are not dependents or relatives and not in the way of providing for claimant is a **Gift not a Settlement**.
6. **Transfer of interest in Lease deed (S.O.315):-** Where the interest secured in a lease deed is transferred by the lessee voluntarily and without consideration to his sister out of affection towards her, the document embodying the transfer is "**Gift**" of interest in a lease.
7. **Settlement for religious purpose sending of 'R' Notice:- (Old S.O.1310 New S.O.1410)** In respect of every non testamentary documents including partition and wills creating an endorsement in favour of Hindu Religious on Charitable institution, the registering officer has to send intimation to the H.R.C.E.

S.O.1410(d). A note in the following form shall be added in Account-A below the entry of the document concerned.

***Intimation to the Trustee of .....temple or the Endowment Department dispatched on.....***

S.O.1410(e). Each intimation shall be serially numbered as ***R-1, R-2 and so on*** and the number shall be entered in column 8 of Account-A against the note below the entry of the document mentioned in clause (d)

***Note:- Notices in respect of registration of Gifts, Wills, Partitions for religious purpose, information should be sent to the Commissioner of Endowment directly by next day. (I.G's No.G1/14021/85, dt.19-6-85)***

#### **Exemptions and Remissions**

1. All Gifts or Settlements for charitable or religious purpose-Duty reduced to one half of the duty leviable on such instrument under Art.29 and 49-A respectively of Schedule-IA. **(Item No.86 of Notification 13 dt.17-12-38)**
2. Instruments of gifts and settlements executed in favour of the Government. Stamp duty full exemption. **(Item No.123 of Notification 13 dt.17-12-38)**

3. Settlement deeds executed from 1-7-1961 in favour of village panchayats, panchayat Samithis, Zillaparishads, Municipal Committees and Municipal Corporation of Hyderabad for charitable and religious purpose. Stamp duty full exemption. **(Item No.134 of Notification 13 dt. 17-12-38)**
  
3. **Exemption of Registration fee:-**The Govt. exempted the registration fee on the Gift or Settlement in respect of construction of buildings for locating all the Government Office buildings in the State of A.P including Registration and Stamps Department. **(G.O.Ms.No.1146 Rev. (Regn-II) Dept. dt. 17-1-92, I.G's Endt. NO.G1/24919/91, dt. 25-11-92)**
  
4. **Land donoted for construction of School Building:-**District Primary Education Programme-A.P.Pradhmika Vidhya Parishattu-Construction of lands donated in favour of Collector and Chairman, District Primary Education Programme, in Eighteen (18) Districts Viz., (1) Srikakulam (2) Visakhapatnam (3) Guntur (4) Prakasam (5) Chittoor (6) Ananthapur (7) Cuddapah (8) Mahaboobnagar (9) Rangareddy (10) Medak (11) Nalgonda (12) Khammam (13) Adilabad (14) Nizamabad (15) East Godavari (16) West Godavari (17) Krishna (18) Hyderabad for construction of School Buildings –Exemption of Stamp duty and Registration fee-Orders –Issued. **(G.O.Ms.No.770 Rev. (Regn-II) Dept. Dt.6-10-1998).**
  
5. ***Gifts and Settlements if executed in favour of Govt.*** perpetuating the memory of living or dead persons- Exemption form payment of Stamp duty and Registration fee-Notification –Issued.**(G.O.Ms.No877 Revenue (Regn-I) Dept. Dt.30.10.2004 page 187 of A.P.S.R's Assn.Diary,2006)**
  
6. **Gifts in f/o T.T.D:-**Stamp duty, Registration fee, and T.D are exempted on the Gifts of lands/properties etc., donated to Tirumala Tirupati Devasthanam by the donors/Philanthropists in the State of A.P. **G.O.Ms.No. 643 Rev.(Regn. & Mandals) Dept. dt.11-5-2007. C&I.G's Endt. No.S1/15922/2006 dt.8-6-2007.**

#### **Case Laws**

1. **Movable or immovable property:-** The subject matter of Settlement can also include the sale proceeds and future income of the property. But the property should be of the settler only.
  - 1. Supdt. Of Stamps Vs. Govinda Parameswar Nair AIR 1967 Bom.369.**
  - 2. Board of Revenue Vs. Sridhar AIR 1964 All.537**
  - 3. Mahajan Swaraka Prasad Vs. Sub-Registrar. AIR 1970 MP 33.(1969) MPWR 714.**

2. **Partition and a Settlement:-**Where the settler ha joined as party to the instrument of the partition made among his sons in favour of whom he already orally settled the property being so partitioned, with a view to confirm and declare their title, the document was held to be both ***partition and Settlement***.  
**Chief Controlling Revenue Authority Vs. Mohd. Yoonus SAit, AIR 1966 Mad.315: 1966(1) MLJ 387:79 MLW 222. Durgaprasad Stamp Manual page 92 , 3<sup>rd</sup> Edition.**
3. **Maintenance to second wife is only a Settlement:-**Where a property is granted without consideration, which is made with the intention of making provision for a dependent like maintenance of a second wife , it is only a ***Settlement not Gift***. **M.Dhanalakshmi vs. K.R.Saradamba, AIR 1977 AP 348, 351. Page 135 of Krishnamurthy commentary 9<sup>th</sup> Edition.**

**Note:-** ***Information as to GIFTS AND SETTLEMENTS in pages 116 to 124 of A.P.S.R's Assn. Diary,1997.***

### **39. REVOCATION OF SETTLEMENT**

**Stamp duty:-**

**Article 49 of Schedule-IA**

**B. Revocation of Settlement**

**: 3% subject to  
Maximum Rs.90/-**

**Registration fee**

**: Rs.100/- Art.2(viii) of  
Table of Fee.**

#### **Clarifications**

3. **Both parties required to attend to Revocation of Settlement:-**It is hereby ordered that unilateral cancel of deeds of Agreement-Cum-G.P.A, Development Agreement-Cum-G.P.A, Partition, Release, Mortgage, Gifts and Gift (Settlements) shall not be registered unless both parties to the previously registered deed are present before the Sub-Registrar for execution of the Cancellation deed.**(C&I.G's Memo No.G1/10547/2008 Dt.25.08.2008) ( These orders were cancelled vide orders in SI.No.2)**
4. **Both parties are not required in Registration of Revocation of Settlement:-** Orders issued in **C&I.G's Memo No.G1/10547/2008 Dt.25.08.2008** stands cancelled. The Orders issued in C&I.G's Memo No.G1/10547/2008 Dt.18-07-2008 are in force. According to these orders Revocation of Gift Settlements registered unilaterally. **(C&I.G's Procs. No.G1/10547/2009 Dt.30.04.2009)**
5. **S.O.292:** A deed of cancellation or revocation is compulsorily or optionally registerable according to the nature of the original document, the terms of which are cancelled or revoked. Such document shall be grouped with miscellaneous documents in the accounts.

## 40. S A L E

**DEFINITION :-**( Sec.54 of T.P.Act, 1882) **“Sale”** is a transfer of ownership in exchange for a price paid or promised or part-paid and part-promised.

**SALE HOW MADE:** - Such a transfer, in the case of tangible immovable property of the value of one hundred rupees and upwards, or in the case of a reversion or other intangible thing, can be made only by a registered instrument.

In the case of tangible immovable property, of a value less than one hundred rupees, such transfer may be made either by a registered instrument or by delivery of the property.

### STAMPDUTY

#### ARTICLE 47-A(Inserted w.e.f 16-8-1986 (Act. No.17 of 1986)

**(a)(i)(ii).** *In respect of property situated : 8% on the M.V. or Consideration in a local area comprised in a Municipal whichever is higher. corporation.*

**Note:-Stamp duty has been reduced from 8% to 7% payable in Municipal Corporations w.e.f.1-7-2005 Vide G.O.Ms.No.1126 Rev.(Regn-I) Dept. dt.13-6-2005.**

**(b)(i)(ii).** *In respect of property situated : 7% on the M.V. or Consideration in any local area comprised in Selection whichever is higher.\*\* Grade or Spl.Grade Municipalities.*

**(c)(i)(ii).** *Where the property situated : 6% on the M.V. or Consideration in any area other than those mentioned whichever is higher.\*\* clauses (a) and (b)*

**REGISTRATION FEE** : 0.5% on the M.V. or Consideration  
Whichever is higher U/Art. 1(A)(i)&(ii).

**\*\*Note:-**The Government hereby reduces the stamp duty payable on Sale deeds from 7%, 6% to 5% in all areas of A.P. under Article 47-A of Schedule-IA of I.S.Act, 1899 w.e.f. 01-08-2010. G.O.Ms. NO.719 Revenue (Regn-I) Dept. dt.30-07-2010 C&I.G's Endt. No.S1/11217/2010 , dt.31-07-2010

**Note:-** Non testamentary document containing specific clause of cancellation of a Previous registered Testamentary document, fee has to be levied for cancellation also. Note under R.R.118 need not be added.

**(I.G's Procgs. No.L.Dis.No.G3/22058/70, dt.29.9.74)**

## **EXPLANATION-I**

An agreement to sell followed by or evidencing delivery of possession of the property agreed to be sold shall be chargeable as a 'Sale' under this article, provided that, where subsequently a sale deed is executed in pursuance of an agreement of sale as aforesaid or in pursuance of an agreement referred to in clause (B) of article 6, the stamp duty, if any, already paid or recovered on the agreement of sale shall be adjusted towards the total duty leviable on the sale deed.

### **Reduction of Stamp duty Sale deeds executed in favour of Women:-**

Government have reduced the Stamp duty to 1% in respect of registration of Sale deeds in favour of women under Article 47-A of Schedule-IA, w.e.f. 27-10-2008 for a period of **one year**. **(G.O.Ms. No. 1231 Rev.(Regn-I) Dept. dt.7-11-2008,)**, **This concession not applicable to the joint purchasers consisting of man and woman as per C&I.G's Circular Memo No.S1/9848/2008, dt.7-11-2008, Page 258 of A.P.S.R's Assn. Diary, 2009.**

## **CLARIFICATIONS:**

1. **Sale with Indemnity:-** Sale with indemnity-Stamp duty chargeable on highest of the two. **(R.G.1932/86)**
2. **Sale and Agreement:-** Sale with a proviso for resale- Sale stamp and Agreement stamp-No P.T.A. **(R.G.1937/46)**
3. **Agreement treated as Conveyance:-** Agreement to sell without intention to execute a regular sale deed treated as conveyance. **(R.G. 1943/ 91)**
4. **Sale of Different Plots:-** Sale of different plots to one purchaser for different consideration should be treated as a single document. **(R.G.17/1931 p51)**
5. **Sale with Indemnity: -** Sale with indemnity by a 3<sup>rd</sup>. party –Sec.6 applies i.e. Highest of the two is chargeable. **(I.3/22308/61, Dt.26-7-62)**
6. **Sale with Indemnity: -** Sale with Indemnity- the main test to find out whether a document comprises two distinct matters is to ascertain the leading object of the instrument and to see whether the second matter is auxiliary to the main object or is independent of it. **(I.2/7450/61, dt.19-12-62)**

7. **Conveyance on Sale:** - A document cannot be termed as a conveyance on sale unless the transaction evidences by it confers to the definition of Sale given in Sec.54 of the T.P.Act, transfer of ownership in exchange for a price. A document can be classified as a mere conveyance if there is transfer of property which is not otherwise provided for under Schedule-I and IA. **(I.G's No.S1/5350/65, dt.1-12-65).**
  
8. **Sale of Superstructure:** - Doct. No.2600/67 of S.R.O.Undi. The document is a sale of superstructure i.e., flour mill for Rs.4000/-. The executant of the document is neither the owner of the land in which the machinery is not imbedded nor even a lessee. There is nothing to show that the executant held the land by a lease previously. The claimant of the document got a lease hold right from the owner of the site separately. The claimant purchased the flour mill with an intention to continue the business. ***Held as a Sale for Rs.4000/- chargeable with surcharge also and registerable in Book-I (I.G's Procs. No.G4/6154/68, dt.14-11-68).***
  
9. **Reconveyance of Property in M by Conditional Sale is treated as Sale:-**  
 Reconveyance of property in M by Conditional Sale after the expiry of the period of 2 years, mentioned in the original sale, was held as Sale. **(I.G's No.S3/25778/74, dt.23-11-74, Registrar, Cuddapah)**
  
10. **Original vendor and original purchaser jointed as executants in Sale deed:-**  
 The first executant had previously executed an agreement on 4-3-1970 in favour of the 3<sup>rd</sup> executant for the sale of the land Ac.5.23 which happened to be the present sale property for Rs.21000/-. The sale deed was not executed. The 3<sup>rd</sup> executant in turn had contracted to sell the property to Rayala Sesharathnam. Accordingly Vadavalli Sanyasi Raju the original vendor and Sri Seva Krishnamurthy the original purchaser have joined as executants in the present sale deed in favour of Rayala Sesharatnam.

On the other hand judicial decisions lay down that an instrument by which property is not actually transferred. But which is a mere record of a prior oral transfer is not a conveyance 41(43) purl. R294 (295.296) Purushotham vs. Emperor and (1898) 81 LT 633 (637) 45 WR. (Eg) 303 India Rev. Commissioner quoted under note 16 on page 107 of Chitlalls Commentaries (1955 edition). **It is only treated as single transaction. (I.G's Procs.No.D.Dis. S1/19082/80, dt.27-5-81)**

11. **Certificate is necessary in Registration of lands by Archakas, or Trustees:-**  
When ever documents alienating immovable properties are presented by any trustee, Archakas or other office holder or Servant of any charitable or religious institution, and if such documents are not accompanied by sanction orders, the registering authority should return the document to the party to produce the sanction orders or a certificate from the Commissioner that the property does not belong to any charitable or Hindu Religious Institution or Endowment. **(Govt. Memo No.276/Endts.VI/82-1, dt.17-8-1982, I.G's Endt. NO.G1/17231/81, dt.14-9-1982).**
12. **Sale cum Lease Agreement :-**In the sale cum Lease Agreement the property title is conveyed with absolute rights, such instruments should be stamped as regular sale deeds only but not as agreements though it contain a clause that a regular sale deed will be executed separately. **(I.G's Circular Memo No.S1/6114/85 Dt.08.08.1985)**
13. **Matter erased in the Doct. with chemical device: -** Once the instrument is engrossed on a stamp paper, no other instrument can be drawn thereon by erasing the matter, as it violates Sec.14 of the I.S.Act, 1899. Hence stamp duty is liable to be charged. Therefore the orders of the D.R. Guntur No.G1/I.5/1983, Dt.4-7-83 in respect of sale document of S.R.O.Repalle while treating the document as unstamped is valid. **( CSS&LR Ref.No.U3/1403/83, dt.10-2-86, I.G's Endt.No.S4/13368/84, dt.31-3-1986)**
14. **Release treated as Conveyance: -** 10 members purchased two plots jointly under two registered sale deeds dt.7-11-68 for Rs.70000/- and dt.29-8-73 for Rs.20000/- for construction of cinema hall. Later the four persons who did not want to continue in business executed for separate relinquishment deeds dated 31-5-76 in favour of the remaining members who wanted to continue in business after receiving a consideration of Rs.12000/- each. The D.R. relying upon the observations of the referred case No.83 of 1970 dated 18-1-74 was jointly owned by the individuals as co-owners and the executants have transferred their 1/10<sup>th</sup> share in favour of the six owners only. The document should therefore be treated as ***Conveyance deeds on sale for consideration of Rs. 12000/-***

Having regarded to our above decision, we hold that each document before us is a deed of conveyance on sale but not a deed of release and it is therefore, chargeable under Art.20 of I.S.Act. **(High Court Judgement dt.16-8-1985 in case referred No.114 of 1979, W.G.Dt.Registrar's Endt.No.1039/86/G1, dt.8-4-86)**



15. **Release treated as Sale:-**The document is termed as a Release of nominal right for cash consideration of Rs.1800/-. The Releaser of the present document filed a suit against the Releasees of the document in question to get the mortgage debt in O.S.No.13 of 1952. The suit was decreed in her favour and she purchased the schedule property in a public auction held by the Court and the Court confirmed the Sale certificate on the same day itself. Subsequently, the Releasees approached the Releaser with a request to relinquish all her rights possessed through sale certificate on the property by taking actual auctioned amount. The Releaser obliged the request of the Releasees and relinquished all her rights possessed through sale certificate by taking cash consideration. **Held as conveyance on sale. (I.G's No.S2/5364/76). Page 23 of A.P.S.R's Assn. Diary, 1995)**
16. **Release treated as Sale:** - According to Section 14 of the Indian Partnership Act, the property of the firm includes all property originally brought into the stock of the firm. The provision is being grossly abused e.g. 'A' is the owner of 1000 Sq.Mts. of land. A, B and C enter into a partnership, 'A' contributing his land and 'B'and 'C' contributing money towards their respective shares. After a brief period 'A' retires taking money and B&C retain the ownership of the property as continuing partners. It is an indirect sale of land by 'A' in favour of B and C. The I.G. Registration and Stamps cautioned the Registering Officers to guard against such devices. **Such documents should be classified as Sales. (I.G's Procgs. No.1367/AR/88, dt. 28-1-1988 para**
17. **M by Conditional Sale:-** The D.R. is requested to draw the attention of the S.R to Standing Order 482 (New S.O.358) according to which Mortgage by Conditional sale, under Transfer of Property Act, shall be treated as ***Sale and Agreement to resell*** for stamp purpose chargeable with aggregate duty under Sec.5 of I.S.Act, when the properties are reconveys to the original Mortgagor (vendor) the transaction should be treated as a sale for the purpose of stamp duty and stamp and T.D. shall be levied on the M.V. or consideration whichever is higher. In this connection, orders in Procgs.No.S2/6723/75, dt.26-12-1975 are reiterated. **(I.G's Procgs.No.S1/32188/81, dt.10-3-83).**
18. **Certificate add to the Book-I File:-**The Dist. Krishna is requested to direct the Sub-Registrar to add the certificate before bringing the files to use if it is not certified by the Director of Govt. press, and he is requested to countersign them at the time of his visit to the Sub-Registry Office. **(I.G's Procgs. NO.G5/30337/82, dt.7-4-1984)**

19. **Not to register Wakf Properties:** - Registering Officers not to register the deeds affecting properties of institutions under the control of Wakf Board, unless there is clearance form the wakf Board. Such documents may however, be accepted and kept pending until a clearance issued by the Wakf Board. **(I.G's Memo No.G1/13572/87, dt.12-6-1987).**
20. **Not to register at the request of Commercial Tax Dept. or Excise Dept.:-** When ever any request is received either from the Commissioner of Commercial Taxes or Commissioner of Excise not to register any document executed by defaulters, such documents should be kept pending until clearance is given by the Commissioner of Commercial Taxes or Commissioner of Excise as the case may be. **(I.G's Memo No.G1/11695-A/1987, dt.23-5-1987).**
21. **Not to register the Govt. lands:-**It has been brought to the notice of Government that in certain cases some individuals who enter into agreement with various Govt. Offices by mortgaging their lands as Security etc., to the Govt. are subsequently alienating the same without fulfilling their contractual obligations. The Inspector-General of Regn. & Stamps, A.P. Hyd. is therefore, requested to issued due instructions to all the Govt. Depts. to furnish lists of properties pledged in favour of Govt. to the Sub-Registrar/Dist. Registrar concerned. Whenever there are attempts to alienate these properties by their owners, the Registering Officers shall obtain the prior clearance of the concerned Govt. Dept. before registering the said transaction. Once a list of the properties pledged in favour of the Govt. is furnished to the Registering Officer, it shall be the responsibility of the Registering Officer to see that no transaction is permitted without proper clearance from the concerned Govt. Dept. Any non-compliance of the above instructions will result in disciplinary action against the concerned Registering Officer. **Govt. Memo No.1608/U.2/87-1, dt. 22-5-1987.**

**I.G's Endt. NO.G1/13110/87, dt.24-5-1987:-** The registering authorities, in addition to verifying from the lists furnished by the Govt. agencies, should get due declarations from the persons to the effect that the lands sought to the alienated/transferred, etc., do not belong to Govt. of agencies/undertakings, are not Govt. lands or lands covered by mortgages to the Govt. Agencies or their undertakings. This should be incorporated in the document themselves.

22. **Documents executed for the lands wholly owned by Govt.:-**In respect of documents executed by the concerns/Corporations wholly owned by the Govt. of A.P. or Central Govt., the value set forth in the sale deeds shall be accepted as Market Value of the property and there is no time limit to execute such sale deeds as per ***Proviso under Sec.47A(6) which came into force w.e.f.1-5-1998.***  
**Letter addressed to the Senior Manager (Law), A.P.S.F.C, Hyderabad by the C&I.G. No.L.Dis. NO.MV3/14432/98, dt.9-11-1998).**
23. **Sale of Life Interest:-**In respect of Conveyance of Life Interest in any property, there is no transfer of property involved and as such Sec.47-A of the Indian Stamp Act, has no application. The value stated by the party may be accepted for the purpose of levy of Stamp duty & Registration fee. **(I.G's Procs. NO.S1/18911/85, dt.6-10-86)**
24. **Sale of Tank bed lands:-**All registering authorities are directed not to register any sale of lands situated in ***Tank Beds.*** **(C&I.G's Memo NO.G1/1703/98, dt.11-5-98)**
25. **Production of Pattadar Pass books by the Court:-**The Court is exempted to produce the Pattadar Pass books for registration of documents if executed by the Court on behalf of buyers (Judgment debtors). **(C&I.G's Cir. Memo NO.G1/30612/97, dt.17-11-97) Page 393 of A.P.S.R's Assn. Diary, 1998.**
26. **Proviso in Sub Section (6) of Sec.47A is not applicable to third party:-** If the document executed by the A.P.S.F.C along with Auction purchaser in favour of third party, the Provision of Sub Section (6) of Sec. 47A of I.S.Act,1899 is not applicable. **(C&I.G's Memo T.Dis.No.MV3/25792/99, dt.9-12-1999. Doct. No.P39/99 of S.R.O.Jaggampet)**
27. **M.V.not applicable in Court Sales executed in pursuant of Sale Agreements:-**Judgment of A.P.High Court in C.R.P.No.831/1998 rendered by Hon'ble Justice B.S.A.Swamy, it has been held that the ***consideration specified in the agreement shall be the basis for charging the stamp duty*** in respect of sale deeds executed by the Courts pursuant to a judgment and decree in a suit for specific performance on the basis of such agreement of sale and ***they may not seek any reference U/Sec.47-A of I.S.Act, in respect of such cases on the ground that the consideration shown in such document is less than the Market Value.*** **(C&I.G's Cir, Memo NO.MV5/24389/98, dt.24-12-98)**

**Note: - While implementing these instructions, the S.Rs may keep in mind another judgment issued by the same judge on the same subject. Vide S.No.27.**

28. **Registering Officer has to refer the Doct. U/sec.47-A of I.S.Act executed by the Courts in pursuant of Agreement: -** After issue of said instructions in the C&I.G's Cir.Memo No.MV5/24389/98, dt.24-12-98, the Hon'ble Justice B.S.A.Swamy had pronounced another judgment in the W.P.No.34859/98, dt.16-12-98. According to this, the Registering Officer has to refer the document to the Collector u/sec.47-A for determination of correct market value. The variation between these two judgments is that in the former case the contested suit was in court for more than 20 years and in the latter case, it was filed in January 1994 and obtained exparte decree by the end of that month only.

Hence the latter judgment was also communicated to all the subordinate officers with a direction to keep in mind the latter judgment while implementing the instructions issued in Cir. Memo NO.MV5/24389/98, dt.24-12-98.

**(C&I.G's Cir.Memo NO.MV1/16537/99, dt.12-1-2000).Page 169 of A.P.S.R's Assn. Diary, 2001**

29. **Market Value applied on the date of execution of document itself:-** In continues of Cir. Memo NO.MV5/24389/98, dt.24-12-98, a copy of the judgment of the Division Bench of the Hon'ble High Court of A.P., Hyd in W.P.No.1649/2001 is communicated herewith to all D.Rs and S.Rs. They are informed that in paragraphs (13), (14) and (16) of the judgment, the Division Bench has, in clear terms, held that duty is to be calculated on the basis of the rate when the instrument itself is executed, that there is not ground to hold that in the case of a Sale deed executed under specific performance duty payable is to be calculated at the rate which was prevailing at the time of execution of the agreement for sale; and that in case of dispute the parties may have to take recourse to the remedies provided for under the Act. **(C&I.G's Cir, Memo NO.S1/24389/98, dt.1-5-2001)**

30. **Adoption of M.V. to documents executed by the VUDA: -** In this case document executed by the VUDA paying stamp duty for the cost of the house fixed by them. The reference was made only to enquire and determine the proper market value of the property. Hence, the Collector U/sec. 47-A can accept the cost fixed by the VUDA as M.V of the property instead of blindly passing orders accepting the valuation as per the departmental guidelines.

In this connection all the D.Rs are directed to follow the provisions of Sec.47-A strictly and determine the value of the property even by accepting the cost fixed by the Government agency if there is no reason to believe that the property is undervalued and keeping in view of the amendment to Sec.47-A w.e.f. 1-5-1998. **(H.C.Judgement W.A.No.1177 of 1999, C&I.G's Cir. Memo No.MV5/19317/99, dt.4-10-1999.)**

31. **Collectors not to issue orders to stop the registration:-**All the District Collectors are therefore requested not to issue any instructions to the Registering Officers to stop registrations as the registering officers are not barred from registering the points in unauthorized/unapproved layouts as the Town Planning Act, et., have no overriding effect on the Registration Act, 1908. **(Govt. Memo NO.12159/Regn.(1) Reve. (Regn-I) dept. dt.25-7-2003) Page 467 of A.P.S.R's Assn. Diary, 2004.**
32. **Not Conveyance on Sale, only Partnership deed:-**" There was partnership consisting of Mullapudi Subrahmanyam Chowdary" and his three sons. He died on 30-12-2000. He had executed a will bequeathing his 25 paise share in the Partnership to his wife and three sons, whose are already partner in the Firm. Each of the sons got 5 paise and his wife was given 10 paise share. Pursuant to the provisions in the will, the widow Smt. M.Aruna Kumari was admitted as Partner with 10 paise where and the 15 paise share of each of the sons became enhanced to 30 paise. A fresh Partnership Deed was executed reciting that the widow was admitted as Partner on the death of partnership stood dissolved vide Section 49. It is not known whether there is a contract to the contrary. The question is whether the Partnership Deed is to be stamped as a "conveyance". The Govt. Pleader, Revenue was of the view that it is ***not a conveyance since the beneficiaries are his heirs.*** **(Govt. Memo No.43241/Regn.I(2)/2003 dt. 09-01-2004) Page 407 of A.P.S.R's Assn. Diary, 2005.**
33. **Restriction of use of Non-Judicial Stamps upto 100 denomination:-**The C&I.G hereby accord permission to restrict the use of Non-Judicial Stamps upto Rs.100/- denomination only for the documents and for collection of remaining stamp duty including transfer duty through the designated branches of State Bank of India/Hyderabad Nationalised Banks. **G.O.Ms.No.958 Rev.(Regn-I) Dept. dt.13-09-2003.**
34. **Gramakantam Survey Number:-**Lands having survey numbers in the document and described as "**Gramakantam**" (Village site) have to be taken as house sites and the rates fixed for house sites have to be adopted. **(I.G's Procs. NO.MV/908/77, dt.20-08-77)**

35. **Calculation of Rental Value:-** Rental values given in G.O.Ms.No.35 are asked to be adopted for the properties relates to shops, commercial establishments and Offices in Municipal Corporations, Special Grade, Selection Grade and Grade-I Municipalities only. This is for calculating the average annual rental value of shops commercial establishments and Offices. AAR as seen from the rent certificate issued by the tenants also to be looked into which ever is higher has to be considered. **(C&I.G's Memo No.MV1/20955/2001, dt.21-8-01 w.e.f.1-9-2001, Page 285 of A.P.S.R's Assn. Diary, 2002)**
36. **M.V. to Operrn Terrance:-** For calculation of market value for open terraces 70% of the House site rate fixed for the area/locality should be adopted. **(Para 8 I.G's Procgs. No.MV1/20363-A/90, dt.10-8-1990).**
37. **Higher Values:-** While revising the I.G's Procgs. No.MV3/312/85, dt.27-9-85, the following orders issued to implement w.e.f.16-8-1990.  
The Sub-Registrar need not note the higher value if any, adopted by the party, in the basic register. However he should note such higher values in a separate register in the prescribed proforma communicated herewith. The higher values noted in that register will not only indicated the prevailing trend of market rates but also be helpful in periodical revision of market values. **( Para 6 of I.G's Procgs. No.MV1/20363-A/90, dt. 10-8-1990)**
38. **Sale deeds executed by Housing Board:-**The Governor of A.P.hereby reduces the stamp duty payable by the allottees of the A.P Housing Board houses by limiting the stamp duty to the amount arrived at on a computation of the same only on the value of the houses finally fixed by the A.P.Housing Board at the time of registering the transfer of title in favour of the allottees. **(G.O.Ms.No.522 Rev.(UU) Dept. dt.20-7-1988, I.G's Endt. No.2523/88/G1, dt.27-7-88)**
39. **M.V.apply to the plots allotted to the members in Coop House Building Society:-**When the House building Societies transfer plots to their individual members, only transfer duty is leviable on the market value existing as on the date of execution of the document, if proper stamp duty and transfer duty is already paid at the time of registration of the sale deed in favour of the Societies. **(I.G's Cir. Memo No.S3/33531/88, dt.21-1-1988).**

40. **Description of property:-**Ensure that the property is fully described by furnishing the house number/survey number/plot number of the neighbor's property as the case may be, along with the name of the owner of such house/land /plot etc., furnishing of all these details is necessary to identify the property and also to assess the Market Value besides helping to issue E.C. **(C&I.G's Cir. Memo No.G1/19464/98, dt.21-9-1998).**
41. **Sale deeds executed in abroad on the stamps purchased in A.P.:-** The document under reference is a sale deed, executed abroad on stamps purchased in India, after thorough examination and from the view authenticated in ***Rattam Chand Birrar Ram V Kharat Ram Nandlal 56 Punjab LR 495 AIR 1955*** (Wherein it was held that if an Indian stamp is already there on the pro-note, it will not require a fresh stamps), it is held that the stamps purchased in A.P. relating to property situated in A.P though executed out side India are still valid irrespective of its place of execution. **(C&I.G's Cir. Memo No.S5/5565/97, dt.24-9-1997)**
42. **Valuation of Machinery:-**The value of the machinery as declared in the books of accounts or the value of machinery as per valuation certificate issued by the approved valuer or the value as declared in the annual balance sheet of the Institution or as disclosed in the ITCC as written Down Value (WDV)/net asset value under Sec.230A of I.T.Act, 1962 whichever is higher shall be taken into account for levy of Stamp Duty/Registration fee.**(C&I.G's Cir.Memo NO.MV2/10370/03, dt. 31-5-2004)**
43. **Houses transferred by A.P.Housing Board to the Third Parties:-** The Governor of A.P. hereby directs that the stamp duty payable in respect of houses transferred by the A.P.Housing Board in favour of third parties shall be the stamp duty payable on cost price fixed by the A.P. Housing Board for the houses allotted to the original allottees and a further sum of equivalent to 3% of market value of the property to the Registration & Stamps Dept. and the remaining 4% to the A.P.Housing Board from the 7% of the market value of the House (Land + Building) collected by the A.P.Housing Board as on the date of execution of the Document. **(G.O.Ms.No.551 Rev.(Regn.I) Dept. dt.28-4-2003, Page473 of A.P.S.Rs Diary, 2004)**
44. **Regn. Fee to the Docts. Executed by the A.P. Housing Board to the third parties:-**Registration fee leviable upon the documents relating to transfer of houses by the A.P.Housing Board in favour of third parties shall be the fee payable on cost price fixed by the A.P.Housing Board for the original allottees. **(G.O.Ms.No.552 Rev.(Regn-I) Dept. Dt.28-4-2003, Page 471 of A.P.S.Rs Diary, 2004)**

45. **Route map enclosed to the document:-** Detailed Route map with reference to the land marks like Railway Station, Post Office, Hospital and Bus stop etc., as may be prescribed shall be enclosed to the document for registration according amendment of Registration Rule 26(i)(c). **(G.O.Ms. No.754 Revenue (Regn.I) Dept. dt.21.10.2002)**
46. **Sale plots or Houses by UDA:-**Govt. has issued detailed procedure for notification and allotment of Plots and Houses though auction by UDAs. **G.O.Ms.No.1183 MA & UD, dt.9-11-81, Page205 of A.P.S.R's diary, 2010.**
47. **UDAs third party Registrations:-** Govt. has ordered to collect the Stamp duty on the documents executed in favour of third parties on cost of price fixed by the UDA concerned for the Houses/Sites/Flats allotted to the original allottees and a further sum equivalent to 3% of M.V of the property to Regn. & Stamps Dept. and remaining 4% to the UDA concerned form the 7% of the M.V of the House(Land+Building)/Site/Flat collected by the UDA concerned as on the date of the execution of the document and Registration fee shall be the fee payable on cost price fixed by UDD concerned for the original allottees. **(G.O.Ms.No.951, dt.24-11-2004, Page205 of A.P.S.R's Diary, 2010)**
48. **Documents Executed by Courts:-**If stamps are purchased in the name of District Magistrate and document is executed by Additional District Magistrate can they be recognized as properly executed ?. Yeas. **I.G's Memo No.S1/33969/68, dt.1-2-68.**
49. **Several lots in auction treated as distinct matters:-**If a purchaser at an auction, purchases several lots and signs only one instrument in respect of them all, the separate purchases are none the less separate and distinct matters as to which the question whether any stamp is required must be separately determined. **(Note 8 under Sec.5 of I.S.Act,**
50. **Consent by the original owner:-**The executant got the property by an un-registered sale deed. Now the executant selling away the same property. The original owner who sold the property by an un-registered sale deed has signed as witness and consenting party. The Registrar remarked as two sales. **But held by the I.G. as Single Sale. I.G's No.S4/3103/75, dt. 30-4-75.**



51. **Permission required for purchase of property by non-citizen:-** The I.G. is informed that under Sub-Sec.(1) of Sec.31 of the Foreign Exchange Regulation Act,1973, stipulated interalia that no person who is not a citizen of India, shall except with the previous General or Special Permission of the Reserve Bank, acquire or held or transfer or dispose of by Sale, Mortgage, Lease, Gift, Settlement or otherwise, any immovable property situated in India. If they failed to produce the said permission registration can be refused until such permission is granted by the Reserve Bank of India. **Govt. Memo NO.2320/U2/81-4 , dt.31-10-81.**
52. **APIIC declared as Local Authority:-**A.P.Panchayat Raj Act,1994, Act.No.13 of 1994 A.P. Industrial Infrastructure Corporation Ltd.,- Declaration as Local Authority for maintenance of Industrial Estates/Industrial Development Areas/Autonagars- Under Sec.147 of the A.P. Panchayat Raj Act,1994-Orders –Issued. **G.O.Ms.No.113 Panchayat RAJ Rural Development & Relief (PTS-IV) Dept. dt.4-3-1995.**
53. **T.D.allocated APIIC Local Authorities:-**APIIC Ltd.,-Industrial area Local Authority-Gram Panchayat and Municipalities-Adjustment of share of T.D to the APIIC Ltd.,- on par with Local Bodies- Instructions –issued. **Govt. Memo No.30726-A/782/BG/A2/98, dt.27-10-1998 I.G's Endt. No.S2/10379/98, dt. 13-7-1999.**
54. **N.O.C is not necessary in Society transactions:-**It was instructed to entertain registration of a document pertaining to any Co-Operative Societies property only if there is a NOC from such society is enclosed vide C&I.G's Circular Memo No.VO/Hyd/17437/2007, dt. 9-10-2007. But these orders were withdrawn and there is no necessity to enclose NOC from the concerned Society in registration of Co-Operative Society Property. **C&I.G's Memo NO.G1/8710/2008, dt.4-08-2008,**
55. **Sale with Indemnity:-**A sale deed for Rs.4000/- contained a clause whereby the vendor hypothecated specific immovable properties as security to the extent of Rs.15000/- to indemnify the vendee against any loss on account of adverse claims that might be set up by others. The Board held that the document was both a **"Conveyance" and a "Mortgage"** and was chargeable under Sec. 6 with the higher of the two stamp duties as a mortgage for Rs.15000/- **Note 4 under Sec.6 of I.S.Act, 1899.**

### TRANSFER DUTY

1. **TRANSFER DUTY IN MUNICIPAL CORPORATIONS:-** Tax on Transfer of Property in all the Municipal Corporation areas has been fixed **at 2% without any deduction towards collection charges w.e.f. 1-7-2005. (G.O.Ms.No.622, Mpl.Admn. & Urban Development (TC.I) Dept. dt.27-6-2005).**
2. **TRANSFER DUTY IN SELECTION/SPECIAL GRADE MUNICIPALITIES:-** Duty on Transfer of Property in all Selection/Special grade Municipalities has been fixed **at 2% without any deduction towards collection charges w.e.f.1-7-2005. (G.O.Ms. No.623 Mpl.Admn. & Urban Development (TC.I) Dept. dt.27-6-2005)**
3. **TRANSFER DUTY IN MUNICIPALITIES OTHER THAN SELECTION OR SPECIAL GRADE:-**Duty on Transfer of property in Municipalities other than Selection or Special Grade Municipalities has been fixed **at 3% without any deduction towards collection charges w.e.f.1-7-2005. (G.O.Ms.No.624, Mpl.Admn. & Urban Development (TC.I) Dept. dt.27-06-2005.).**
4. **TRANSFER DUTY IN PANCHAYATS:-** The duty on Transfers of Property has been fixed **at 3% in respect of Panchayats from 1-7-2005 (G.O.Ms.NO.239 Panchayatraj and Rural Development (PTS-III) Dept. dt. 30-6-2005.)**

### STANDING ORDERS

1. **S.O.358: M by Conditional Sale:-** A sale containing a stipulation to resell in the event of a certain contingency, shall be treated as a ***Mortgage by Conditional Sale*** for registration purposes and no application for transfer of patta need be obtained in respect of such a sale. For stamp purposes, however, the document should be treated as a ***sale and agreement to resell*** chargeable with the aggregate amount of the duties under Sec.5 of Stamp Act.
2. **S.O.359: Mahr treated as a Sale: -** A document by which a Muslim makes over immovable property to his wife in lieu of the "Mahr" promised by him at the time of marriage shall be treated as a ***Sale*** if the "Mahr" promised is money and as a ***Settlement*** if the "Mahr" promised is immovable property, provided that in the latter case, the property transferred is the property promised in the first instance.

3. **S.O.360: Release treated as Conveyance on Sale:** - 'A' sold 1/20<sup>th</sup> share in a building to 'B' for a consideration of Rs.1000/-. Sixteen days later 'A' relinquishes his right in the building to 'B' by receiving Rs.19000/-. The document was styled as a 'Release'. The High Court of Andhra Pradesh held that in order to have a valid release both the Releasee and Releasor must have joint right in the entire property. 'B' cannot be treated as a co-owner of the entire building. It is therefore a **Conveyance on Sale for Rs.19000/-**. **Referred case No.3/1974 between B.S.Prakasa Rao Vs. Board of Revenue**).
4. **S.O.362: Partition and Conveyance:**-A deed of partition in which certain properties belonging to one of the co-owners in his own right and held by him were transferred to the other co-owner for equalization of shares was held to be a ***partition and conveyance***.
5. **S.O.363: Another party joined as party in already purchased property:-** By a document two parties who have already purchased the property in their names, agreed to take third party as joint owner stating that the property referred to was originally purchased with the money of all the three parties in equal shares. **Held the document was a Conveyance**.
6. **S.O.365: Sale in favour of Mortgage:** - The concession under proviso to section 24 of the Stamp Act, is applicable to cases where in addition to the entire mortgaged property, other property is also included in a deed of sale, in favour of the mortgagee.
7. **S.O.370: Sale treated as Sale and Mortgage:** - A sale deed contained the following recitals "The purchaser above named doth hereby agree and undertake that he will pay the balance of purchase money, viz., Rs.50000/- retained by the purchaser as aforesaid within a period of one year from the date of sale with interest at 9 percent per annum and for the amount so due and accruing due, the vendor shall be entitled to a charge on the said property sold". The document was executed by both the vendor and vendee. **Held the deed was a sale and mortgage without possession**.
8. **S.O.376: Registering Officer cannot go behind what is expressed in Document:** - For the purpose of calculating the registration fee a registering officer cannot go behind what is expressed in the document. It is not within his province to take into account matters other than those contained in the instrument itself or to put any interpretation in the document other than that which the terms expressly convey.

9. **S.O.377 (a):** Unless otherwise directed, the value usually adopted for the purpose of stamp duty shall also be adopted in assessing a document to registration fee.
10. **S.O.377 (b): fee levied on highest of two: -** A document so framed as to come within two or more descriptions shall, where the fees chargeable there under are different, be chargeable only with the highest of such fees.
11. **S.O.481(a): Docts. Kept pending for various reasons:-**Documents presented may have to kept pending registration due to various reasons such as delay in appearance, enforcement of appearance of parties, want of proper payment of stamp duty, for production of I.T.C or Urban Ceiling permission, for seeking clarification on chargeability of fees or stamp or on procedure etc.,.
12. **S.O.224(b) Each page of Doct. must be attested by the Executant, but it is not valid ground to refuse:-**It is desirable that every page of a document should be attested by the signature or initials of the executing parties and that the scribe should sign with his addition at the foot of the last page; but any omission in these respects is not a valid ground for refusing to accept a document for registration.
13. **Several items of Property. (S.O.379):-** A sale deed in respect of several items of property in which the consideration for each item is set forth separately shall be assessed to registration fee only on the total of the several amounts of consideration as for a single sale.

#### **EXEMPTIONS AND REDUCTIONS.**

1. **Instruments executed under Subsidised Industrial Housing Scheme: -** All instruments to be executed under the subsidized Industrial Housing Scheme- Stamp full exemption. **(Item No.98 Notification 13)**
2. **Exemption of Stamp and Fee in r/o Sale executed by the Co-Operative House Building Societies:-** Exemption of Stamp duty and Registration fee in respect of Sale deeds executed by the registered Co-Operative House Building Societies at the time of transfer of plots in favour of its individual members , provided the society has paid the stamp and registration fee at the time of acquisition of land. **(G.O.Ms. NO.418 Revenue (U) Dept. dt.1-3-1978.**

3. **Sale deeds executed by the A.P.Housing Board:-**Govt. of A.P. reduces the stamp duty payable by the allottees of the A.P. Housing Board houses by limiting the stamp duty to the amount arrived at on a computation of the same only on the value of the houses finally fixed by the A.P.Housing Board at the time of registering the transfer of title in favour of the allottees. **(G.O.Ms.No.522 Revenue (HB) Dept. dt.20-7-1988)**
4. **T.D.Exemption to Sale deeds to be executed for lands acquired by Govt.:-**The Govt. have granted exemption from levying duty on transfer of property in respect of sale deeds to be executed for lands acquired by the Govt. through private negotiations for providing house sites to persons belonging to the Schedule Caste, Schedule Tribes, Semi Nomadic Tribes landless workers and backward classes in Gram Panchayat areas. **G.O.Ms.No.1072 Panchayat Raj (Panchayats-III) Dept. dt.25-10-78)**
5. **T.D.Exemption to "Banded Labour: -** Exemption of T.D in G.O.Ms.No.1072 dt.25-10-78 is also applied in the case of "banded labour" as they are come under the category of landless workers. **(I.G's Cir. Memo No.S1/17223/88, dt.24-10-1988).**
6. **Sale deeds in f/o poor landless Agrl. Labourers belonging to S.Cs:-** Stamp duty and registration fee is exempted to the sale deeds in favour of the poor landless agricultural labourers belonging to Scheduled Castes under the scheme of "Purchase of Agricultural land" as part of the economic support programme being implemented by the A.P. Scheduled Cooperative Finance Corporation Limited, Hyd. **(G.O.Ms.No.889 Reve. (Regn-II) Dept. dt.21-9-1993)**
7. **Sale cum Lease Agreements under Subsidised Industrial Housing Scheme: -** When the Lease-cum-Sale agreement executed by Govt. of A.P., in favour of the allottees (at the time of allotment) under the Subsidised Industrial Housing Scheme are presented for registration, stamp duty need not be levied since the stamp duty payable as per the explanation under Article 47-A of I.S.Act, is exempt as per item No.98 of Notification No.13, dt.17-12-1938. The Transfer duty has to be levied on the market value as on the date of execution of subsequent sale deed as per the instructions issued in I.G's Procs. No.S4/7098/90, dt.5-9-90. Transfer duty is not leviable on lease-cum-Sale agreements. The registration fee has to be levied as per Article 1(a) (ii) of the Table of Fees on the deposit amount, first instalment and property tax mentioned in the document in respect of Lease-cum-Sale Agreements.

When the regular Sale deeds executed by the Govt. in favour of allottees (after the completion of all installments due to the Govt.) are presented for registration, the stamp duty leviable under Art.47-A of Schedule-IA of S.I.Act, is exempt as item No.98 of Notification No.13. But the Transfer duty and registration fee have to be levied on the amount of consideration or the Market Value as on the date of execution of these sale deeds, whichever is higher. **(I.G's Procs. NO.S1/23817/93, dt.14-10-1993) Page 90 of A.P.S.R's Diary, 1994)**

8. **Reduction of Stamp duty on transfer of 2<sup>nd</sup> hand Motor Vehicles:-** Governor of A.P. reduces the Stamp duty chargeable in respect of the conveyance deeds evidencing transfer of ownership of motor vehicles excluding two wheeler motor vehicles and auto rickshaws chargeable under Art.20 of Schedule I-A from 5% to 2% on the consideration.

**Exemption of Stamp on two wheelers & Auto Rickshaws:-**Governor of A.P. hereby remits in full, the stamp duty chargeable under the said Act in respect of the Conveyance deeds evidencing transfer of ownership of two wheeler motor vehicles and auto-rickshaws. **G.O.Rt.No.8 Rev.(Regn-I) Dept. dt.4-1-1996) Page 243 of A.P.S.R's Assn. Diary,2004. This order was rescinded by the Govt. through G.O.Ms.NO.106 Rev. (Regn-I) Dept. dt. 19-01-2005 with retrospective effect i.e. 4-1-96.**

9. **Sale deeds in f/o poor landless Agrl. Labourers belonging to S.Ts:-** Stamp duty and Registration fee is exempted in respect of sale deeds executed in favour of the poor landless agricultural labourers belonging to Schedule Tribes under the scheme of purchase of Agricultural land as part of the economic support programme by all Integrated Tribal Development Agencies in the State. **(G.O.Ms.No.183 Rev. (Regn-II) Dept. dt.11-3-1997)**

10. **SC Corporation purchased lands for poor SCs:-**When SC Corporation pays money for the lands purchase by the SCs through private negotiations that fact should be mentioned in the document that consideration is been paid by the SC Corporation for getting the benefit of Stamp Duty and Regn. Fee exemptions given through G.O.Ms. No.1389 Rev. and G.O.Ms.No.552 PR (TD). **(C&I.G's Memo No.S2/4912/97, dt.12-5-97).**

11. **Sale deeds in f/o poor landless Agrl. Labourers belonging to S.Ts:-**In continuation of orders issued in the above G.O. the following Notification will be published:- Stamp duty and Registration fee is exempted in respect of the Sale deeds executed in favour of ;the Poor landless agricultural labourers belonging to Schedule Tribes under the scheme of 'Purchase of agricultural land' as part of the economic support programme by all the A.P. State Govt. Organisations including "A.P.Scheduled Tribes Cooperative Finance Corporation Limited. **(G.O.Ms.No.449 Rev. (Regn-II) Dept. dt.30-5-1997).**
12. **Sale deeds of sites and buildings Value not exceeding Rs.25000/-:-**Stamp and Registration fee exempted in respect of houses constructed under Weaker Section Housing Programme in Rural areas and Sale deeds of sites and buildings of value or consideration not exceeding Rs.25000/- each executed by the A.P.State Housing Corporation Limited, A.P.Scheduled Castes and Tribes Cooperative House Building Societies Federation Ltd., Commercial Bank or any other Financing Institutions in favour of the beneficiaries subject to condition that the beneficiary should be selected through District Collector concerned. **(G.O.Ms.No.359 Rev. (Regn-II) Dept. dt.1-5-1997)**
13. **Stamp and Fee exemption on purchase and Lease of land and buildings by Reliance Infocom Ltd.,** - Registration and Stamps Dept.-Indian Stamp Act, 1899-Request of M/s. Reliance Infocom Limited for 100% exemption of Stamp duty and Registration fee on purchase and lease of land and buildings-Accepted -Orders-Issued. **(G.O.Ms.NO.127 Reve. (Regn. & Mandals) Dept. DT.19-02-2001)**
14. **50% Exemption of Stamp and Fee on transfer of lands meant for Industrial Use:-** Governor of A.P. hereby exempts 50% from payment of Stamp duty on transfer of land s meant for Industrial use in the Special Economic Zone area. **(G.O.Ms.No.370 Revenue (Regn & Mandals) Dept. dt.24-6-2002)**
15. **Stamp and Fee Exempted for the land to be registered in f/o Primary Sheep Breeder Co-Operative Societies and Toddy Tappers Cooperative Societies:-** Stamp duty and Registration fee exempted on the deeds relating to land to be registered in favour of Primary Sheep Breeder Co-Operative Societies and Toddy Tappers Co-Operative Societies which are assisted under the land purchase scheme being implemented as per the Government Orders Vide G.O.Ms.No.14, Backward Class Welfare Dept. dt.1-7-2003 and also remits Stamp Duty in full Chargeable on Hypothecation/mortgage deeds to be executed by Primary Sheep Breeder Cooperative Societies for which the lands were purchased, in favour of

District Backward Classes Service Co-Operative Society and A.P.Geeta Parisramika Sahakara Arthika Samkshema Samstha respectively. **(G.O.Ms.No.1131 Rev. (Regn & Mandals) Dept. Dt.13-11-2003).**

16. **Sale deeds executed by the A.P.Housing Board in favour of third party: -** Stamp duty on instruments in respect of houses transferred by the APHB in favour of third parties shall be the stamp duty payable on cost or price fixed by the APHB for the houses allotted to the original allottee and a further sum of 7% on the market value of the House (Land + Building) collected by the APHB as on the date of execution of the document. Out of 7% equivalent to 3% on market value of the property to the Registration and stamps Department and the remaining 4% to the APHB. **(G.O.Ms.No.551 Rev. (Regn-I) Dept. dt.28-4-2003).**  
**Registration fee** leviable upon the documents relating to transfer of houses by the A.P. Housing Board in favour of third parties shall be the fee payable on cost price fixed by the A.P.Housing Board for the original allottee. **G.O.Ms.No.552 Revenue (Regn-I) Dept. dt.28-4-2003.**
17. **Exemption of Stamp duty and fee for construction made by member in the plot transferred by the House Building Society:-** It was clarify that that orders issued in G.O.Ms. No.418 dt. 1-3-78 shall be applicable in respect of the plots at the time of registration of plots by the societies in favour of its members and the value of the houses/structures raised on the plots allotted by the cooperative house building societies to its members should not be taken into account for the purpose of levey of registration charges at the time of registration of plots in favour of the members by the society, as the houses/structures were raised by the members/society with their own funds and by raising loans from Banks/Financial Institutions on behalf of its members, provided the cooperative house building society paid the required stamp duty and registration fee at the time of acquisition of land in the name of society for its members, subject to the following terms and conditions. **Govt. Memo No.19659/Regn.I(2)/2002, dt. 8-12-2003, I.G's Endt. No.S1/9106/02, dt.3-1-2004.**
18. **Amendment to G.O.Ms.No.1131 dt.13-11-2003:-**No registration fee shall be leviable under Sec.30 of I.R.Act, 1908 for the deeds relating land to be registered at Registrar Office instead of Sub-Registrar Office w.e.f.13-11-2003 as per the exemption granted to the documents mentioned in G.O.Ms.No.1131 dt.13-11-2003. **(G.O.Ms.No.423 Revenue (Regn & Mandals) Dept. dt.2-06-2004).**



19. **Stamp and fee exempted for the land purchase scheme under Velugu Project:** - Stamp duty and Registration fee exempted in respect of land purchased for the poor under Velugu Project-II Project land purchase scheme. **(G.O.Ms.No.763 Rev. (Regn & Mandals) Dept. dt.28-9-2004)**
20. **Velugu Project renamed as "Indira Kranthi Patham":**- An amendment is issued to **G.O.Ms.No.763** shown above and the Velugu Project and Velugu phase II are renamed as **"INDIRA KRANTHIPATHAM"**. **(G.O.Ms.No.1571 Rev.(Regn & Mandals)Dept. dt.19-8-2005).**
21. **T.D.Exemption to the above case:-** Earlier through G.O.Ms.No.763 Stamp duty and RF were exempted for the lands being purchased for the **poor under Velugu Project**. Govt. felt that the lands being purchased under the Velugu project are for the poor, a majority of whom are Scs and STs. and felt to grant exemption from payment of Transfer duty also in respect of such lands TD Exempted. **G.O.Ms.No.85 Pachayatraj and Rural Development (PTS-III) Dept. dt.22-3-2005)**  
**NOTE:-**For the words "Velugu Project" and "Velugu Phase-II Project" wherever they occur in the above said G.O., the words **"Indira Kranthi Patham"** shall be substituted. **G.O.Ms.No.209 Panchayatraj and Rural Development (PTT-III) Dept. dt.09-06-2005)**
22. **Limiting the Stamp duty to the amount arrived at on the auction amount auctioned by the Official Liquidator.w.e.f. 1-12-2005:-Stamp duty is reduced on the Sale Deeds** of land and building by limiting the stamp duty to the amount arrived at on the auction amount declared in the sale deeds of land and buildings in cases where the sales of Industrial Units were made through auction by the official liquidator appointed by the High Court/Recovery Officer appointed by the Debts Recovery Tribunal and the units disposed off by the implementation Secretariat of the Public Enterprises Department with effect from 1-12-2005. **(G.O.Ms.No.2046 Rev. (Regn-I) Dept. dt.28-11-2005 Notification-I)Page 180 of A.P.S.R's Assn. Diary, 2006.**
23. **Stamp duty reduced to 2% on the auction Value of Plant and Machinery:-**  
Reduces the stamp duty payable in respect of sale deeds of Plant and Machinery (movable or immovable i.e., whether fastened to earth or severed) to 2% on the auction amount fetched due to sale of industrial units by the Official Liquidator appointed by the High Court/Recovery Officer appointed by the Debt Recovery Tribunal and units disposed off by Implementation Secretariat of the Public Enterprises Department. **(G.O.Ms.No.2046 Rev. (Regn-I) Dept. dt.28-11-2005 Notification-II) Page 180 A.P.S.Rs Diary, 2006.**

**T.D.Exemption:-**Govt. hereby accorded exemption from payment of T.D on all sale deeds in respect of Plant and Machinery movable and immovable relating to the transactions made either through auction or normal sale.**G.O.Ms. NO.99 Pachayat Raj & Rural development (PTS-III) dept. dt.13-04-2006, Page 329 of A.P.S.R's Diary, 2010.**

24. **Stamp duty reduced to 2% for PLANT AND MACHINERY IN NORMAL SALES:-**Sale deeds of Plant and Machinery (Movable or Immovable i.e., whether fastened to earth or severed) in respect of normal sale/conveyance transaction is ***reduced to 2% on the book value*** shown in the financial accounts as on the closing date of the immediately Preceding Financial year with effect from 1-12-2005. **(G.O.Ms.No.2046 Rev. (Regn-I) Dept. dt.28-11-2005 Notification-III) Page 180 of A.P.S.Rs Diary, 2006.**

25. **A.P.Tourism Reduction of Stamp duty and Registration fee:-**70% of Stamp duty and Registration fee exempted on the Govt. land for BOT and Stamp duty on ***Sale/Lease of land and build up space etc.,*** initially for 3 years to Tourism Sector for the purpose of encouraging Tourism Industry. **G.O.Ms.No.140 Rev.(Regn.&Mandals) Dept. dt.24-2-2001).Page 472 of A.P.S.R's Assn. Diary, 2004.**

26. **Amendment to above G.O.:-**This is an amendment to the earlier G.O.Ms.No.140 Rev. (R&M) Dept. dt.24-2-2001 and the concession in Registration fee and Stamp duty including mortgaging etc., be extended to the private lands provided such lands are intended for Tourism Project only.

The sale deeds/mortgage deeds/ lease deeds as the case may be shall contain such a condition of using the land for Tourism project and none else, with a certification from the Director of Tourism that the Project in question on or the use of land is for tourism only.

**G.O.Ms. No.725 Rev. (Regn.& Mandals) dt.23-11-2001)**

27. **Reimbursement of Stamp and Fee to IT Industry and Telecommunication Companies:-**IT Industry and Telecommunication Companies would be eligible for a 100% Reimbursement in Registration fee, Stamp duty & Transfer of Property duty as per the following terms and conditions.

**1.Eligibility:**

a) For IT Industry concession would be available on the outright purchase/lease or lease-cum-sale of land/built up office space for establishing an IT park for its own use provided it does not avail of the concession i.e., rebate on cost of land linked to employment.

b) Tele communication Companies would be given this concession for acquiring land/built up space by outright purchase/lease or lease-cum-sale for setting up their own Tele communications facilities.

c) The above reimbursement would be applicable on the combined levy of registration fee; stamp duty and transfer of property duty.

d) IT Infrastructure Companies building IT Parks for the use of the IT Industry should provide state-of-art building with facilities like uninterrupted/backup power, reliable telecom links, etc., the concession is available for the IT Industry only.

e) This concession would be available only for the first transaction, when the first sale by the infrastructure company is made to an IT Industry.

f) This concession would be available only to those who have executed the sale/lease-deed after the announcement of the ICT Policy and subject to the approval of the CCITI.

### **2.Procedure:**

The ICT companies should submit duly filled up application forms to the IT&C Department for placing before the CCITI for approval along with the copy of the sale/lease deed, Memorandum & Articles of Association, Annual Reports any such other document required.

### **3. Performance Guarantee:**

The ICT companies availing the above concession should provide a Bank Guarantee for an equal amount.

**G.O.Ms.No.11, Dept. of IT&C, dated 21-03-2005, ICT Policy. Page 99 of A.P.S.R's Assn. Diary, 2008.**

28. **Weaker Section Housing Programme:-** Transfer duty is exempted on the lands purchased for distribution of house sites to weaker sections all over the state falling in Panchayats areas. For the same stamp duty and registration fee were exempted earlier through G.O.MS.No. 29 of Revenue (Regn.&Mandals) dept. dt.8-1-2004. **(G.O.Ms. NO.162 Panchayat RAj and Rural Devp. (PTS-III) dept. dt.8-7-2004).**
29. **Weaker Sections Housing Programme:-** All the District Registrars are requested to issue instructions to all the Sub-Registrars under their jurisdiction to accept, register and return the documents without leveying stamp duty, TD and RF in order to implement the social welfare scheme evolved by Govt. of A.P. **C&I.G's Memo NO.S1/15782/2007, dt. 2-10-2007.**

30. **Exemption of Stamp and fee for purchase of land for weaker Sections:-** to the lands purchase for distribution of house sites to weaker sections by the District Collectors, where the land cost is not exceeding Rs.1.00 lakh (Rupees One Lakh) per acre-Notification-Orders-Issued. **(G.O.Ms.No.61 Rev.(Regn-II) Dept. dt. 23-1-2008, Page 238 of A.P.S.R's Assn. Diary, 2009)**
31. **Exemption to SEZ clarification:-** In the document it was recited that the Govt. of India has permitted the Lessor to develop operate and ;maintain Multiproduct Special Economic Zone (SEZ) at Visakhapatnam. The Chief General Manager (E) SEZ, APIIC, Visakhapatnam represented for claiming the exemption of stamp duty for the Developers/Unit holders as per the SEZ Act,2005. But the D.R.Visakhapatnam opined that the exemptions granted in the Act, are not applicable for this type of documents.  
In view of the clear provisions in the statute the District Registrar, Anapalli informed that the lease deed in question falls within the ambit of the section of I.S.Act. Further it is informed that no exemption is allowed regarding T.D and Registration fee. **(C&I.G's Cir. Memo No.CCRA1/13492/07, dt. 05-02-2008). Page 239 of A.P.S.R's Assn. Diary, 2009.**
32. **Exemption of Stamp and Fee to Developer, Co-Developer in SEZ:-**As per the provisions of the APSEZ bill as provided under Section 25(i) (a) & (b). The following exemption is made available.  
25(1)(a) full exemption from stamp duty and registration fee shall be available to;  
i) Approved Units or Co-Developers and operators in the processing area of the Zone on the lease or transfer of the land meant for the purpose; and  
ii) A Developer on lease or transfer of land used for developing an SEZ.  
  
(b) The Developer, Co-Developer, Unit, Operator or establishments set up in the processing area of the Zone shall be fully exempted from the levy of Stamp Duty and Registration fee on loan agreements, credit deeds and mortgagees executed by them.  
  
**Govt. Memo NO.12254/Regn.II/A1/2008, dt.01-04-2008. Page 247 of A.P.S.R's Assn. Diary, 2009.**

33. **Exemption of Stamp duty to Liquidated Property:-**Request for exemption of stamp duty, Transfer duty and Regn. Fee for transfer of liquidated property- The D.R is informed that Stamp Duty and Registration Fee are exempted on all transactions between Co-Operative on one hand and other Co-Operative Banks Financial Institutions of the Govt. on the other hand as per G.O.Ms.No.221 (Rev.(U) Dept. dt. 02-02-1979 and G.O.Ms.No.65 Food and Agrl. (Co-op.IV) Dept. dt.31-01-1975 respectively. **(C&I.G's Memo No.S1/18752/2007, dt.13-05-2008 Page 261 of A.P.S.R's Assn. Diary, 2009)**
34. **House Building Society acquired Govt. land:-** Normally when any Registered Coop House building society allots plots to its members it gets exemption from payments of Stamp duty (except T.D) on the plea that it has paid the Stamp Duty at the time of acquiring the land initially. However through this G.O.Ms.No. 418 Rev.(U) Dept. dt. 1-3-1978, it is made clear that this is not applicable to the case where the society has **obtained land from Govt. at free of cost** and not paid any stamp duty initially. In such cases the sales in favour of members must be stamped properly and Registration fee levied properly. **(Page 278 of A.P.S.Rs Assn. Diary, 2010)**
35. **Acquisition of house sites to Harijans:-**Exemption of stamp duty- Acquisition of House sites for Harijans by panchayat by private negotiations. **G.O.Ms. NO.1439 Rev.(u) Dept. dt.15-9-81,I.G's Endt. R.Dis.NO.S3/20367/69, dt.3-10-81.**
36. **T.D.Exemption to the land acquired by Social Welfare Dept.:-**Social Welfare Dept.-Provision of house sites for landless workers, i.e., Schedule Tribes, Denotified Tribes, Nomadic Tribes and Semi-Nomadic Tribes and landless workers in Rural Areas-Acquisition of land by private negotiations-Exemption for payment of T.D. **G.O.Ms. NO.660 Panchayatraj (PTS.III) Dept. dt. 12-7-76.**
38. **T.D.Exemption to the land registered in f/o Chenchu Landless Agrl. Laborers:-**The Govt. after careful consideration of the matter and in exercise of the powers conferred under Section 69(1) of A.P. Panchayat Raj Act,1994 hereby exempt the Transfer Duty on the value of land to be registered in favour of Chenchu Landless Agricultural Labourers belonging to Schedule Tribes under the scheme of "Purchase of Agricultural Development Agencies in the State. **(G.O.Ms. No.362 Panchayat Raj and Rural Development (PTS-III) Dept. dt. 11-11-2003 I.G's Endt.NO.S1/22592/03, dt. 15-12-2003)**

## **MULTI UNIT HOUSE OR UNIT OF APARTMENT OR FLAT**

**Definition:- 1. Apartment means** a part of the property, including one or more rooms or enclosed spaces located on any one of the floors consisting of a unit in a building, intended to be used for residence, office, practice of any profession or for carrying on any occupation, trade or business or for any other independent use and with a direct exit to a public street, road or highway or to a common area leading such street, road or highway. **(Sec.3 (a) of A.P.Apartments Act,1987)**

**2.Building means** a building contained five or more apartments, or two or more buildings, each containing two or more apartments, with a total of five or more apartments for all such buildings and comprising a part of the property. **(Sec.39(c) of A.P.Apartments Act,1987)**

### **Stamp Duty:**

**w.e.f 1-4-1990 (Act. No.21 of 1995)**

*(d). If relating to multi-unit house or unit of apartment/flat/portion of a multi-storied building or part of such structure to which the provision of A.P.Apartments (Promotion of construction and Ownership) Act, 1987 apply (Act.No.21 of 1995) w.e.f. 1-4-1995*

- |  |   |
|--|---|
| <i>*(i). Where the value does not exceed Rs.200000/-</i>                   | <i>: *Rs.12000/- (Twelve thousand)</i>                        |
| <i>*(ii) Where it exceeds Rs.200000/ but does not exceed Rs.350000/-</i>   | <i>: *Rs.12000/- plus 4% on the value above Rs.200000/-</i>   |
| <i>*(iii) Where it exceeds Rs.350000/- but does not exceed Rs.700000/-</i> | <i>: *Rs.18000/- plus 6% on the Value above Rs.350000/-</i>   |
| <i>*(iv) Where it exceeds Rs.700000/-</i>                                  | <i>: *Rs.39000/- plus 8% on the value exceeds Rs.700000/-</i> |

## EXPLANATION-II

For the purpose of clause (d)

- i). "unit" includes a flat, apartment, tenement, portion or semi-finished part of such structure; and
- ii). "value" means the consideration or value of the apartment/flat/portion or semi finished part of such structure of multi-storied building as declared in the document by the seller and builder or market value, whichever is higher.

\*Note: -

1. As per Notification under Sec.9 of the I.S.Act, 1899 issued in G.O.Rt.No.1432, Revenue (Regn-I) Dept., dt.20-11-95, the stamp duty Chargeable under Art.47-A (d) on Sale deeds relating to **Apartments, whose Value does not exceed Rs.150000/-, has been reduced to that chargeable Under Art.47-A (a) to (c), as the case may be.**
2. **Stamp duty has been reduced to 5% in respect of Flats/Apartments including semi finished structures under sub-clauses (i) to (iv) of clause (d) vide G.O.Ms. No.1127, Revenue (Regn-I) Dept, dt.13-6-2005 w.e.f.1-7-2005.**
3. **Flats/Apartments situated anywhere in A.P. is chargeable to 5% stamp duty uniformly if it falls under sub clause (i) to (iv) of clause (d) of Art.47-A. (C&I.G of R&S Circular No.41/14060-A/2005, dt.28-10-2005) 5% OF REMISSION OF STAMP DUTY TO FLATS BELOW 1200 SQ.FEET:-** The Governor of A.P hereby remits the Stamp duty of 5% payable as per Article 47-A(d) of Schedule-IA to the I.S.Act, on the sale deeds in respect of residential flats/apartments measuring up to 1200 Sft. Or below including common area excluding parking area. The remission applicable from 01-01-2009 to 31-12-2010. **(G.O.Ms.No.1 Reve. (Regn-I) Dept. dt.01-01-2009) Page 259 of A.P.S.R's Assn. Diary, 2009.**

## GUIDELINES

- i). The concession applicable to semi finished structures.
- ii). This concession applicable to all Flats where there are (5) or more tenements in any Apartments/buildings subject to building plan approved by the competent authorities.
- iii). The concession is not applicable to independent houses and flats/Apartments less than (5) units.

- iv) This concession is not applicable to Apartments/Flats/Shops used for commercial or purposes other than residential usage.
- v) The concession is applicable to one time registration only.
- vi) It must be ensured that full flat is registered and no portion of flat shall be allowed to be registered.
- vii) The concession is applicable only to Stamp duty.

**C&I.G's Endt.No.S1/19890/2008, dt.01-01-2008.**

**Composite Value:-**The M.V. Committee shall also fix composite values/covering land and structure on square feet basis for Apartments/Flats/Portion of a multi-stored building or part of Such structure to which the provisions of the A.P. Apartments (Promotion of construction and ownership) Act, 1987 applies.

Composite values come into force w.e.f. 1-8-2010

**G.O. Ms. NO.720 Rev. (Regn-I) Dept. dt.30-07-2010)**

## **TRANSFER DUTY**

**1. TRANSFER DUTY IN MUNICIPAL CORPORATIONS AND MUNICIPALITIES IN A.P.:-** Tax on transfer of property in Municipal Corporations has been fixed 2% without any deduction towards collection charges on all the *sale deeds of flats/Apartments w.e.f. 1-07-2005.* **(G.O.Ms.No.625, Mpl. Admn. & Urban Development (TCI) dept. dt. 27-6-2005)**

**2. TRANSFER DUTY IN PANCHAYATS IN A.P.:-** Super session of the earlier orders/notifications issued on the subject, the Governor of A.P. hereby fixes the duty on transfer of property in respect of *Flats/Apartments in Panchayat areas at 2% with effect from 1-7-2005.* **(G.O.Ms.No.239 Panchayat Raj and Rural Development (PTS.III) Dept. dt. 30-6-2005, Notification-II) Page 175 of A.P.S.R's Assn. Diary, 2006.**

## **Clarifications**

1. **Flats/Apartments:-** G.O.Ms.No.1127 dt.13-6-2005 read with G.O.Ms.No.625, dt.27-6-2005 and G.O.Ms. No.239 dt.30-6-2005 extends to the entire State of A.P. irrespective of the location of the property. Property situated any where in A.P. is chargeable to 5% stamp duty uniformly if it falls under sub clause (I) to (IV) of clause D of Article 47 A of Schedule-IA to I.S.Act, i.e., the uniform rate of 7.5% (5% stamp duty + 2% T.D + 0.5% RF). **C&I.G's Circular No.S1/14060-A/2005, dt.28-10-2005. Page 179 of A.P.S.R's Assn. Diary, 2006**



## **SALE IN FAVOUR OF MORTGAGEE**

**SECTION 24 OF I.S.ACT,1899:-**Where any property is transferred to any person in consideration, wholly or in part, of any debt due to him or subject either certainly or contingently to the payment or transfer of any money or stock whether being or considering a charge or encumbrance upon the property or not, such debt, money or stock is to be deemed the whole or part, as the case may be of the consideration in respect of whereof the transfer is chargeable with advalorem duty:

Provided that nothing in this section shall apply to any such ***certificate of sale*** as is mentioned in Article 18 of Schedule I or Article 16 of Schedule-IA as in the case may be.

**EXPLANATION:-**In the case of sale of property subject to a mortgage or other encumbrance, any unpaid mortgage money or money charged, together with the interest (if any) due on the same, shall be deemed to be a part of the consideration for the sale:

Provided that, where property subject to a mortgage is transferred to the mortgagee, he shall be entitled to deduct from the duty payable on the transfer the amount of any duty already paid in respect of the mortgage.

### **CLARIFICATIONS**

1. SALE IN FAVOUR OF MORTGAGEE along with another property also included – No concession allowed. **(R.G.1937/153)**
2. Abatement may be allowed of the un discharged amount made up of principal and interest subject to the limit of the duty paid on the original mortgage. **(R.G.1936/50, Pro. 672 G1, dt. 1-12-41)**
3. Concession allowable on the un discharged principal amount only. The orders issued in Procgs. No.R.G.1936/P.50 still holds good. **(R.G.1940/196, Procgs. No.672 G1, dt.1-12-41).**
4. Sale with indemnity in favour of mortgagee- Stamp duty payable as on Conveyance minus duty already paid on mortgage. **(R.G. 1939/54)**
5. In case of Sale in favour of Mortgagee- Sale stamp minus Mortgage stamp but not stamp on sale consideration minus Mortgage stamp. Original deed of mortgage should be produced for inspection at the time of registration. **(R.G.1940/102)**

6. A holds certain property on lease. He mortgages his lease hold right to B. Subsequently, he transfers his lease hold right to B. Concession under Sec.24 of the I.S.Act, is applicable. **(R.G.1938/128).**
7. 'A' purchased certain property from Court sale auctioned for non payment of Mortgage amount to B. Subsequently, 'A' sells the property to 'B", the original mortgagee. The consideration is Rs.20000/- discharge of the balance of Mortgage amount (Rs.15000/-) due to 'B' under original Mortgage. The original 'M' was for Rs.30000/- concession applicable to the outstanding amount of Rs.15000/- and not to Rs.30000/- the original Mortgage amount. **(R.G.1933/100).**
8. Entire Mortgage amount discharged. Sale in favour of one of the mortgagees-Concession not applicable as the amount due to the other mortgagee is unpaid. **( 318 G1, dt. 1-6-37).**

**Note:-** *In case Sale favour of Mortgagee, application under Sec.16 shall be obtained from the party and add a certificate on the Sale deed.*

**CERTIFICATE**

I hereby certify that on the production of the mortgage deed executed in favour of the vendee in respect of property dealt with herein I have satisfied myself that the stamp duty of Rs.....has been paid therefor.

DATE

SIGNATURE OF S.R

9. **S.O.480(i):-**In case of sales in favour of Mortgagees, both the applications under Sec.16 and 41 should be filed in the file of petitions.

## 41. ADDITIONAL OR SUBSTITUE SECURITY

**Meaning:-** Where additional property is offered as security for the debt already received through a duly stamped deed of mortgage, by way of further assurance, it is called "**Additional Security**" falling under Art.35(c) of Schedule-IA.

### STAMP DUTY

**Article 35(c) of Schedule-IA  
w.e.f 1-6-74 (Act. NO.20 of 1974)**

When a collateral or auxiliary or Additional or substituted security by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped

**0.3% on the secured amount  
(Rs.3/- per every 1000/- or  
part thereof)**

### CLARIFICATIONS

1. Portion of original Mortgage debts cleared by sale of some items of Mortgage property. A fresh deed executed to secure the remaining portion of the debt offering the remaining items of Mortgage property together with fresh property substituted for the sold property. ***The fresh deeds only auxiliary mortgage. No fresh consideration. (1935/181)***
2. Mortgage deed being collateral or auxiliary or additional security or being by way of further assurance-Duty reduced to Rs.30/- provided that duty paid on the principal or primary security exceeds the amount specified. **(G.O.Ms.NO.525, Rvenue dt.31-5-1974, Item NO.51 of Notification 13)**
3. **S.O.333: The following documents are illustrative cases of "Additional Security" falling under Article 35 of Schedule-IA of the Stamp Act:-**
  - (i) 'A' and his son executed a mortgage deed for RS.700/- on 30<sup>th</sup> December 1925, in favour of 'B'. An amount of Rs.250 was paid subsequently to the mortgagee from the amount fetched by the sale of some of the properties included in the mortgage deed. Thus Rs.450/- only remained unpaid and the above mortgagors executed another mortgage deed on 6<sup>th</sup> June 1932 to the same mortgagee for the balance of RS.450/- pledging the remaining properties covered for the previous mortgage deed and substituting other properties for the properties sold. The second deed, dated 6<sup>th</sup> June 1932 is a deed of ***additional security***. **(B.P.R.No.18, Mis. 32, dated 20<sup>th</sup> January 1933)**

(ii) Out of 19 items of properties given as security by a mortgage deed the mortgagee released his rights in favour of the mortgagor in respect of 8 items. A document (d) was executed by the mortgagor by which certain new properties in the place of 8 items, and the remaining eleven items of the properties previously mortgaged were offered as security for the sum of Rs.9000 which was the unliquidated portion of the amount of Rs.12750/- secured by the original instrument. The deed (d) is a deed of **additional security** falling under Article 35 of Schedule-IA of the Stamp Act. **(B.P.R.No.679 Mis. Dated 9<sup>th</sup> November 1935).**

**Note:-** *In case of registration of Additional or Substitute Security the Registering Authority shall obtain Application under Sec.16 of I.S.Act, and add the following certificate on the Additional or Substitute Security deeds.*

I hereby certify that on the production of the original instrument I have satisfied myself that the stamp duty of Rs..... has been paid therefor.

Date:

Signature of Registering Officer.

## 42. TRANSFER

### STAMP DUTY

Article 53 of Schedule-IA.  
3% Subject to Max. Rs.30/-  
w.e.f 1-6-74 (Act. No.20 of 1974)

### REGISTRATION FEE

0.5% on the interest  
transferred.

### EXEMPTIONS

Transfer by Endorsement;

(a) of a bill of exchange, cheque, or promissory note;

(b) of a bill of lading, delivery order, warrant for goods, or other mercantile Document of title to goods;

(c) of a policy of insurance;

(d) of securities of the Central Government.

### Clarifications

1. **Transfer of Decree:-** When a decree of civil court transferred by sale, it should be stamped as a ***conveyance under Art.20 of Schedule-IA of I.S.Act. (B.P.1292, 9 May 1883, Illustration 3 under Article 23 of Schedule-IA, Page 93 of Madras Stamp Manual.)***

Article 20 of Schedule-IA as amended by Act, 22 of 1971 contemplates payment of stamp duty either on the Market Value of the property or on the consideration whichever is higher.

As per clause 26 of Sec.3 of General Clauses Act, 'immovable property' shall include land, benefit to arise out of land and things attached to earth. A mortgagee's interest may come within the meaning of expression "benefits to arise out of land" in the General Clauses Act.

In view of the fact that the Mortgagee's interest is considered as immovable property the document in question i.e., transfer of mortgage decree will also come under the definition of immovable property. As such it is held as a "***Conveyance of Court Decree***" and Sect 47-A of I.S.Act, is applicable.

In this case the consideration is Rs.60000/-and the decretal amount is stated as Rs.110000/-. As such the document is chargeable with Stamp duty of Rs.5500/- on the Market Value of Rs.110000/-(decretal amount)

which is higher than the consideration amount of Rs.60000/- under Article 20 of Schedule-IA. (I.G's No.S2/12548/77, dt.19-8-77) Page18 A.P.S.R's Assn. Diary, 1988.

2. **Transfer of Pronote:-** Transfer of Pronote is treated as Conveyance and liable to Stamp duty under Art.20 of Schedule-IA of I.S.Act, (B.P.192, 19<sup>th</sup>. May, 1897, Illustration 8 under Article 20 of Schedule-IA)
3. **Transfer of Mortgage:-**Transfer of several mortgages in a single instrument- aggregate of the duties. (1904/22)
4. **Transfer of Mortgage in favour of Son:-** Transfer of Mortgage in favour of sons without consideration is a **Settlement**. (R.G. 1944/65)
5. **Transfer of Agreement relating to Deposit of Title deeds:-** Transfer of Agreement relating to deposit of title deeds – **Held as conveyance and indemnity bond**. (R.G.1944/92)
6. **Transfer of Mortgage:-**According to Article 53 (b) Schedule-IA to the I.S.Act, transfer (whether with or without consideration) of any interest secured by Mortgage deed is charged to stamp duty as per items (i) (ii) under the said sub-article. Therefore consideration have no relevance for the chargeability of Stamp duty in such transfers.  
In view of the above fact that there is no separate article under the Table of fees, fee has to be levied on the Value of the interest transferred. (I.G's Procs No.G4/3587/81, dt.23-3-81).
7. **Transfer of Trust Property:-**Transfer of minor's property by guardian falling to the share of the minor under partition was **held to be transfer of trust**. (P.396/5-6-37, P.454/25-6-37)
8. **Transfer of Management of School:-** Transfer of management of the school to the District Board by the trustee is only a transfer from one trustee to another Board. L.Dis. P.7030/48, dt.3-1-49)
9. **Transfer of minor's Property:-** The executant who was a trustee to minor's properties transfers them to the minors after they attain majority – **Held transfer of property from trustee to beneficiary**. (P.737/11-10-32, P.823/30-10.35)
10. **Transfer of trust property :-** Transfer of trust property from managing trustee to the further trustee- **Held to fall under Art.53 (d)**. (S3/34563/66)

### 43. TRANSFER OF LEASE

#### STAMP DUTY

Article 54 of Schedule-IA  
w.e.f 1-6-74 (Act. No.20 of 1974)

Transfer of Lease by way of Assignment  
and not by way of under-lease.

: 5% on the consideration or  
Market Value equal to the  
amount of the  
consideration for the transfer.

#### REGISTRATION FEE

: 0.5% on the consideration, if no  
Consideration is expressed, on  
the value Of original Lease  
(S.O.402)

#### CLARIFICATIONS

1. Transfer of Lease and transfer of arrears of rent apportionment of rent from out of the total rent. Stamp on the original –Transfer of portion of Lease. **(R.G.1939/191)**
2. **Transfer of Lease and Agreement:-(S.O.330)** A document purported to be a transfer of lease for Rs.50/- with a stipulation to retransfer the same on payment of a certain consideration amount within a period of two years from the date of execution of the deed. This document was ***held to comprise two transactions under section 5 of the Stamp Act, viz., transfer of lease and Agreement to retransfer.***

#### 44. T R U S T .

**Interpretation clause-Trust:-** A "trust" is an obligation annexed to the ownership of property, and arising out of a confidence reposed in and accepted by the owner, or declared and accepted by him, for the benefit of another, or of another and the owner:

**"author of the trust"; "trustee"; "beneficiary"; "trust property"; "beneficial interest; "instrument of trust":-** The person who reposes or declares the confidence is called the "***author of the trust***"; the person who accepts the confidence is called the "***trustee***"; the person for whose benefit the confidence is accepted is called the "***beneficiary***"; the subject matter of the trust is called "***trust property or trust money***"; the "***beneficial interest" or interest***" of the beneficiary is his right against the trustee as owner of the trust-property; and the instrument, if any, by which the trust is declared is called the "***instrument of trust***". **(Sec.3 of the Indian Trusts Act, 1882)**

#### STAMP DUTY

**Article 55 of Schedule-IA  
w.e.f 1-4-1990 (Act. No. 22 of 1989)**

**A. Declaration of- of, or concerning any when made by any writing, will or a declaration as Provided in Sec.2(24)**

**: 5% for a sum equal to Property the amount or value not being a of the property concerned, as set forth in the Instrument, but Not exceeding two hundred Rupees. (Rs.200/-)**

**B. Revocation of- of, or concerning any property when made by any instrument other than a will**

**: 5% for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding one hundred rupees.(Rs.100/-)**

#### REGISTRATION FEE

**: 0.5% on the amount or value of the property concerned.**



1. **Trust treated as Settlement:** - Settlement of property for charitable purpose and creating trust for its management –***Held as Settlement not Trust.***

An instrument evidencing Non-Testamentary disposition which is intended to have immediate effect made for any charitable or religious purpose is a ***Settlement.*** **(R.G. 1938/77)**

2. **Trust treated as Settlement:** - Settlement of property for charitable purpose and creating trust for its management –***Held as Settlement not Trust.***

An instrument evidencing Non-Testamentary disposition which is intended to have immediate effect made for any charitable or religious purpose is a ***Settlement.*** **(R.G. 1938/77)**

3. **Gift Settlement not a Trust:-** A gift Settlement was executed by father settling the property worth Rs.40000/- in favour of his minor son. The father says that he would maintain and look after the needs of the son. The property was settled in favour of the minor son under the guardianship of the grand-father (Mother's father) after the demise of his mother.

The Registrar felt doubt whether the document has to be charged to duty as trust, besides settlement. ***Held Settlement only.*** There is no clause attracting duty as "***Trust***" and that the said recital is incidental in the settlement deed. **(I.G's No.S4/34690/76) Page65 of A.P.S.R's Assn. Diary, 1995)**

4. **Trust deed held as Settlement:-** Sri P.Narasa Reddy, resident of Kaza village of Divi Taluq executed a trust deed in favour of his wife as he kept the property in his wife's possession appointing her as manager of the family and the managing trustee as he was addicted to drinking and other bad habits. This document was treated as **Gift Settlement for Rs.30000/-** by the D.R.Machilipatnam. This was also confirmed by the Board of Revenue in revision petition. **(Board's No.Spl/Q3/4312/75, dt.1-3-76 I.G's Endt. No.S1/8517/76, dt.16-6-76).**

## **45. POWER OF ATTORNEY**

**(Information as to Powers of Attorney, please see page 340 to 344 of A.P.S.R's Assn. Diary, 1995)**

### **Definition:-**

1. Power of Attorney includes any instrument (not chargeable with a fee under court-fee for the time being in force) empowering a specified person to act for and in the name of the person executing it. **(Sec.2 (21) of Indian Stamp Act, 1899)**

2. Power of Attorney includes any instrument empowering a specified person to act for and in the name of the person executing it. **(Sec.1A of Powers of Attorney Act, 1882)**

### **STAMP DUTY**

### **Article 42 of Schedule-IA**

- |   |   |
|---|---|
| a) When executed for the sole purpose of procuring the registration of one or more docs. In relation to a single transaction or for admitting executions of one or more such documents. | : TWENTY RUPEES.                                    |
| b) When authorizing one person or more to act in a single transaction.  | : TWENTY RUPEES.                                    |
| c) When authorizing not more than five persons to act jointly and severally in more than one transaction or generally.  | : FIFTY RUPEES                                      |
| d) When authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally.  | : SEVENTY FIVE RUPEES.                              |
| e) When given for consideration and authorizing the attorney to sell any property TO THE AMOUNT OF THE CONSIDERATION.   | : 5% ON THE CONSIDERATION OR MARKET VALUE immovable |
| f) In any other case  | : TWENTY FIVE RUPEES FOR EACH PERSON AUTHORISED.    |

g) When give for construction or : 5% ON THE MARKET VALUE OF THE PROERTY. \*  
development of, or sale or transfer (Added by A.P.Act. 21 of 1995 w.e.f. (in any manner whatsoever) of, any 1-4-1995) Immovable property.

\***NOTE:** - Stamp duty has been reduced to (i). Rs.1000/- when the G.P.A is given in favour of family members, and

(ii) to 1% when the G.P.A is given in favour of other than family members (**vide G.O.Ms. No.1128, Revenue (Regn-I) Dept. DT. 13-6-05 w.e.f. 1-7-2005**)

**Explanation:** - For the purpose of this article, more persons than one when belonging to the same firm shall be deemed to be one person.

**Exemption:**

*Special Power of attorney through which the buyer authorizes his representative to submit formats with Photographs along with his finger prints under Section 32(a) of I.R.Act,1908-Stamp duty remitted full.*

**(G.O.Ms.No.297 Rev (Regn-I) Dept. dt.25-3-2004) Page 420 of A.P.S.R's Assn. Diary,2005**

**Registration Fee:**

i. Powers falling U/Art.42 (a) to (d) and (f) of Sch-IA.....Rs.100/-  
w.e.f.1.1.2002 & 1.12.2005

ii. U/Art.42 (e) of Schedule-IA.....Rs.1000/-  
w.e.f.1-12-2005

iii. U/Art.42 (g) of Schedule-IA.....Rs.1000/-  
w.e.f.1.1.2002 & G.O.Ms.No.2045 dt.28-11-2005).w.e.f.1.12.2005

1. **Diff. between Special and General Power:** - A power of Attorney may be executed in favour of one person or in favour of two or more persons. A power in regard to a single transaction is known as Special **Power of Attorney**. A power of Attorney authorizing an agent to act generally or in more than one transaction is called **General Power**. The stamp duty payable is different in each case.  
**(Under heading Elucidation in page 57 of A.P.S.R's Assn. Diary, 1995)**

2. **When required Attestation:- (S.O.594(2))** The authentication (Attestation) required when the principal authorizes the agent to present on his behalf the document or documents executed by him, in the concerned Registration offices under Sec.33 of the Indian Registration Act, to admit execution and do the allied acts therefore.

**Note: - A Registering Officer should not attest a power of attorney not connected with registration. (R.R.54). He may register such power of attorney.**

3. **When required Registration:- (S.O.594(2))** The Registration is required when the principal authorizes the agent to do some other acts excluding those mentioned above viz., to execute documents on his behalf and get such documents registered or to receive amounts due to the principal in Courts etc.

4. **When required both Attestation and Registration:-S.O.594 (2)** both authentication (Attestation) and Registration is required when the principal authorizes the agent to do the acts mentioned in S.No.2 and S.No.3 above. Then the Registration officer has to first authenticate and then registers such power of attorney.

**Illustration:-** 'G' empowered by means of a power of attorney, his agent 'H' to appear on his behalf in Civil Courts to contest the suits pending to execute necessary documents, get them registered and also to file them in the relevant courts. 'G' also authorized 'H' to procure registration of the documents executed by him (G) in the concerned Registration offices and do all acts necessary on his behalf to complete their registration.

5. **Attestation Endorsement :- (Rule 49(i))**

NO.....of 20..

Executed in my presence (at ) this.....day of .....20... (and telugu date) by A.B, who is personally known to me or whose identity is proved by (signature of) C.D (with addition) and (signature of) E.F, (with addition).

Signature of registering officer  
(Big Seal)

**Thumb Impression:- (584(b))** When a finger impression is taken against the signature of an executant of a power of attorney under R.R.49(i) or under clause(a) of this order, the impression shall also be taken in the thumb impression register.

6. **Fee for Attestation: - Rs.100/-** Attestation of either special or a general power of Attorney. **(Article 2(xvi) of Table of fee.(Account-B)**
7. **Fee for filing of power:- Rs.10/-** for filing of Special Power of Attorney produced with or in connection with a document for registration if it is not been registered or attested by the Registering officer. **(Article 10(d) read with Note under Article 10)** (Account-B)
7. **S.O.581:-** Registering officers are authorized to attest power of attorney executed in the Andhra Pradesh State for the registration of documents in Jammu and Kashmir.
8. **S.O.583 (a):-** Every power to be attested must, under section 33(1) (a) of the Act, be executed before a registering officer. The only exception to this rule is when a power of attorney is executed by a person exempted under the proviso to that section from attendance at a registration for execution of the power (Registration Rule 49(ii)).
9. **Power Not compulsory registerable:-** When a document is signed by the agent on behalf of the Principal the Registering Officer need not insist upon production of registered power of attorney. Because according to R.R. 56(ii) the agent is deemed to be the executant for all purpose except indexing of the document. **(See also S.O.592 and pp.134 & 135 of Indian Conveyancer by P.C.Mogha 1978 Edn.)**
10. **S.O.584:-The left thumb impression** of executant of attested power of attorney should be taken against his signature and in T.I. Register.
11. **S.O.585:-** When a power of attorney is executed by a person in more than one capacity he must be required to sign separately under each capacity. But it is not necessary to bring out the dual capacity of the executant in the endorsement of attestation under R.R.49 (i).
12. **S.O.593 & 598:-**Power of attorney for deposit or withdrawal of sealed covers containing will need not be attested (S.O.593) but those for presentation of appeals and applications U/Sec. 72 & 73 of the Act. should be attested. (S.O.598)
13. **Acceptance of Attested Power:-(S.O.589)** When a power has been attested by an officer and there is nothing on the face of it to show that it has not been properly attested, it shall be accepted and acted upon by the receiving officer. Any defect in the procedure of the attesting officer, e.g., omission to affix the seal or the date, is not a valid ground for refusing to accept the power.

14. **Certified Copy not accepted:-S.O.591:** A certified copy of a power of attorney shall not be accepted and acted upon by a registering officer unless it is an attested copy of a General Power deposited in a High Court under Sec.4 of Powers of Attorney Act.
15. **One of the principal in the power is died or cancelled (Ruling 'D' under S.O. 595):-**  
Four persons jointly executed a power of attorney authorized an agent to present for registration of documents executed "by all or by some" of them. This power, which was executed and authenticated in the manner required by section 33 of the Indian Registration Act and presented to the Sub-Registrar along with a document to be registered, was repudiate by two of the executants who declared that they had cancelled it. The question was whether the power of attorney could be recognized and whether the document presented for registration under its authority could be registered.  
**The Advocate-General gave the following opinion:-** "The registering officer was right in refusing to act upon the power of attorney presented to him, seeing that one of the four persons who executed it has died or cancelled it and another has given notice that it is no longer in force"
16. **Power of Attorney is revoked on the death of the Principal:-**A Power of attorney given jointly by several persons is also revoked by the death of one of them. **(S.O.595 E (2).** So the Registering Officer should inquire whether the Principal is alive when an agent appears with a Power of Attorney. **(S.O.597).**
17. **Sale deeds executed by the Agent, Clarification:-**Once an Agreement cum GPA is registered, only the person who is authorized by the Principal to sell can execute documents on the Principal behalf. In the absence of any delegation of power to assign or execute the documents. Any other agent though authorized by company through a resolution passed by the company cannot be allowed to execute the sale deed on behalf of the Agent and adjustment of stamp duty under Sec.16 of I.S.Act shall not be allowed.**(C&I.G's Circular Memo No.S2/7943/04, dt. 22.04.2004) Page 411 of A.P.S.R's Assn. Diary, 2005, These orders were modified in SI.No.18.**
18. **Another Clarification on the above Issue:-** It is therefore hereby instructed that the clarification issued in the Memo No.S2/7943/04, dt.22-04-2004 is holds good in cases where the agreements to sale cum GPA are executed in favour of individuals only and not in favour of the Companies. In the cases where agreements to Sale-Cum-GPA are executed in favour of the Companies represented by any authorized person, either

by the same representative or any other representation duly authorized by the Board of Directors of the Companies through resolutions making substitutes as agents. The instructions issued in the above memo stand modified to the extent. **(C&I.G's Circular Memo No.S2/7943/2004, dt. 8-7-2004, Page412 of A.P. S.R's Assn. Diary, 2005)**

17. **File of Powers of Attorney (S.O.599) :-( a).** In each registration office a file shall be maintained in which shall be filed in the chronological order in which each paper is received or prepared.
  - (i). Powers of attorney presented under Registration Rule 50
  - (ii). Abstracts of power of attorney prepared under Registration Rule 55(i).
  - (iii). Transactions filed under Registration Rule 17(ii).
  - (iv). Commission orders and the accompanying sets of interrogatories and replies referred to in Order 678(c).
  - (v). Covering letters received from officers or functionaries mentioned in section 88 of the Indian Registration Act, 1908, and similar letters received from persons exempted from personal appearance under other enactments.
  - (vi). Depositions forwarded by commissioners under order 605.

(b). These papers shall be assigned serial numbers in the order in which they are filed, the serial numbers running by years.
18. **S.O.602 (b):-** Intimations of revocation of powers of attorney shall be filed in the file of petitions after they are noted in the register of "Revocation of Powers of Attorney".
19. **Intimation of Revocation:-**Intimation of revocation of power of Attorney should be acted upon even if received by post. **(I.G's No.949/15-1-24 (Calicut)**
20. **Fee for notice of revocation: -** Rs.10/- (Articale10 (e) of Table of fee)
21. **S.O.420 (a)(i)(ii):-**
  - (i). The fees for the intimation shall be levied in addition to the postage charges for sending intimations of the revocation of the power of attorney to other offices, in case such intimations are required to be sent to other offices.
  - (ii). No notice fee is leviable when a power of attorney is revoked by a document presented for registration unless a separate notice is given in addition to the document presented for registration.

## **Clarifications**

1. 'A' authorized his agent to act in the matter of transfer of Patta before a Collector. The document is a power of attorney falling under Art.42 (b). **(Note 2 on Page 244 APSM)**
2. 'A' authorized 'B' to obtain copies of certain papers form Collector's records. It must be stamped under Art.42 (b). **(Note 5 on Page 245 APSM)**
3. Power of attorney authorizing certain persons to sign abkari permits on behalf of the executant should be chargeable under Art.42(c). The power was to sign a single class of transaction, not a single transaction. **(Note 12 Page.246 APSM)**
4. Power of attorney authorizing B to transact wholesale business of wholesale depot for one year is chargeable under Art.42(c). **(Note 13 page. 246 APSM)**
5. Power of attorney authorizing a person to do all things necessary to complete the execution of a decree is a General Power. **(Note 14 page.247 APSM)**
6. Power of Attorney executed by a pensioner authorizing the agent to receive arrears of pension and future pension is a GPA. **(Note 22 Page.249 APSM)**
7. Power of Attorney given by an assessee in favour of an agent who is not an advocate but S.T or I.T.Practitioner should be stamped as a power of attorney under I.S.Act. not under C.F.Act. **(Note 23 page. 249 APSM)**  
**Note: - Such a power is chargeable as a GPA vide B.P.Rt.No.1910/70, dt.29-8-70, SA1/15075/69, dt.14-9-70, 24-1-70 and 8-1-71. W.P 2816//73 of APHC (I.G's file No.SA1/8958/73).**
8. Power of attorney authorizing the agent to procure registration of a document executed by the principal and execute and file a P.T.A. should be stamped under Art.42 (a) & (b) with aggregate duties under Sec.5. **(R.G. 1937 P.212)**  
**N.B: P.T.A should be signed only before the Registering officer.**
9. **Irrevocable Power:** - A clause to the effect that the power of attorney is irrovacable does not alter the nature of the transaction. Such a clause need not be stamped as an agreement. **(I.G's Procgs. No.S2/8950/73, dt.29-4-74).**



10. **Power clause is contingent in L.I.C Mortgage:** - L.I.C. Mortgage containing power of attorney clause treated as a contingent clause. **Held mortgage only and not power for consideration.** **(I.G's Procs.No.S3/14729/86, dt.27-8-88)**
11. **Power of Attorney treated as Power for consideration:** - Irrevocable Power of attorney in favour of Syndicate Bank, kurnool to collect the dues owned to him by M/s. Rayalaseema Containers Ltd., and M/s. A.P.Corbide Ltd., and a stamp duty of Rs.20/- was charged on each document. As per the recitals of the doct, the Syndicate Bank advanced a sum of Rs.45000/- to the executants against their contract work stipulating the condition that he should execute an irrevocable power of attorney in favour of the Bank for the purpose mentioned in the doct. The document empowering the Bank to recover the remuneration to which they are entitled on the gross collection in accordance with their rules of business and appropriate the moneys received by them towards the money payable by the principal to the Bank. The Bank authorizing the creditor to collect dues of the Principal. ***Held power of attorney for consideration though it does not authorize the agent to sell immovable property.*** **(Govt. Memo. NO.1831/U2/82-3, Rev. dt.3-2-83—I.G's No.S3/6753/83, dt.22-3-83).**
12. **Document executed by the agent can be presented for registration by another agent appointed for the purpose.** The words "Person executing" used in Sec.35 do not mean person signing the document. **(R.G. 1936 Page.55)**
13. Power of attorney addressed to a particular Sub-Registrar cannot be acted upon by another Sub-Registrar. **(Procs. No.18/26-4-1928)**
14. **Copies of GPA:** - Copies of GPA should be obtained for documents executed by agents and filed in a separate file. **(I.G's Procs. NO.G1/24080/A/89, dt.8-11-1989).**
15. **Revocation of Power after execution of document:** - Document executed by an agent on 14-4-1928. Power of attorney was revoked on 19-4-1928. Document presented for registration on 27-4-1928. Agent empowered to admit execution as it is only an obligation arising out of execution of document during the currency of power of attorney. **(Procs.No.486/9-7-1928 (Guntur). Procs.NO.485/25-5-1935).**
16. **Agent cannot deny execution:** - Agent under GPA cannot deny execution of document under Section 35(3) (a) as the Section refers only denial of execution by the person who purports to have signed the document. **(Procs. NO.276-1/GL, dt.19-6-1953)**

17. **GPA by Two or More persons with no common interest:-** It was clarified that as per Article 42 of Schedule-IA of I.S.Act, Stamp duty on a power of Attorney is chargeable not according to the number of persons executing the document but according to the number of persons authorized and also depending upon the nature of transactions for which they are authorized. As such where a number of persons having a common interest in the subject matter of the instrument execute a GPA, it liable to a single Stamp duty and fees. However where there is no common interest the instrument is liable to be stamped with the aggregate of the duties for as many instruments as there are executants.  
**(C&I.G's Memo No.S1/2244/92, dt.7-2-92, page 184 of A.P.S.R's Diary, 2010)**
18. Power of Attorney authorizing a single agent to take all steps necessary to complete execution of decree in an single case. The document is chargeable with a duty as General Power under Art.42(c) of Schedule-IA **(Note 18 under Art.48 of Schedule-I in page142 of M.S.M)**
19. Where a Power of Attorney is executed in favour of a person for several purposes, the duty on it should be levied as if separate Powers of Attorney had been executed for each of the purposes for which the document had been executed- Vide Sec.5 of I.S.Act. **(Note 25 under Art.48 of Schedule-I in page143 of M.S.M).**

**Note:-Information as to Powers of Attorney gathered from page 340 to 344 of A.P.S.R's Assn. Diary,1995. and page from79 to 85 of A.P.S.R's Assn. Diary, 1997)**

### **VALIDATION OF POWERS OF ATTORNEY .**

1. **POWERS EXECUTED IN INDIA OUT OF A.P.:-(SEC.19A OF I.S.ACT,1899)** Every instrument mentioned in Stamp Act as chargeable with duty under that schedule, which is executed out of the State of A.P and relates to any property situated in the State of A.P. and received in A.P is chargeable with duty mentioned in Schedule-IA of Stamp Act. (Vide clause (bb) of 1st proviso to section 3. According to section 19-A any instrument (other than receipt, pronote, bill of exchange etc., falling under Central list) which has become chargeable in any part of India other than the State of A.P. with duty under the Stamp law in force in the said state and becomes chargeable with higher rate of duty in the State of A.P. under clause (bb) of 1st Proviso to Section 3, then the amount of duty chargeable on such instrument shall be the duty chargeable under Schedule-IA in A.P, less the duty already paid on it in the State concerned.  
**All District Registrars are competent to validate the powers under Sec.19A of I.S.Act.**

2. **POWERS EXECUTED OUT OF INDIA:- SEC 18 OF I.S.ACT,1899)**

Every instrument chargeable with duty executed only out of India and not being a bill of exchange or promissory note, may be stamped within three months after it has been first received in India.

***All District Registrars are competent to validate the powers under Sec.18 of I.S.Act.***

- i. Under this section, a Collector is bound to affix such stamps as may be required by the party presenting the document, and it is not his province to tender gratuitous advice. The Act provides for adjudication as to the proper stamp on payment of a fee, and in case of doubt application should be made to the Collector to determine the duty under Sec.31. (Note 1 under Sec.18 of I.S.Act.)
- ii. Where an instrument executed out of India is brought to the Collector after the expiry of three months allowed by this section, may, if he is satisfied that the omission to stamp it has been occasioned by accident, mistake or urgent necessity, proceed under Sec.41 and 42 to validate it. (Note 2 under Sec. 18 of I.S.Act.)

## 46. W I L L

**Introduction:-** When a person dies intestate i.e., dies after executing a will (testate/testament) the law applies is, 'testamentary succession'. This part of the subject, Law of will deals with 'Testamentary succession of Muslims and Non-Muslims i.e., Hindus, Christians and others. The provisions relating to Non-Muslim wills are contained in Indian Succession Act, 1925.

**Testamentary Succession:-**Any Hindu may dispose of by will or other testamentary disposition any property, which is capable of being so (disposed by him or by her), in accordance with the provisions of the Indian Succession Act, 1925, or any other law for the time being in force and applicable to Hindus.  
**(Sec.30 of Hindu Succession Act, 1956)**

**Definitions:-** "Will" means the legal declaration of the intention of a testator with respect to his property which he desires to be carried into effect after his death.

**(Sec.2(h) of Indian Succession Act,1925)(S.O.372)**

"Codicil" means an instrument made in relation to a will, and explaining, altering or adding to its dispositions, and shall be deemed to form part of the will. **(Sec.29(b) of Indian Succession Act,1925)**

"Executor" means a person to whom the execution of the last will of a deceased person is, by the testator's appointment, confided. **(Sec.2© of the Indian Succession Act, 1925)**

**Meanings:-** "Testator" the person, who makes/creates a will is called "Testator".

"Legate":- The person/persons, in whose favour, the will is created is called "Lagatee"

"Legacy":-The subject matter of the will is called "Legacy". It is the property to be distributed among the heirs.

"Executor":- The testator, while executing the will, may appoint a person to execute the will in accordance with its contents (after his death). He is called "Executor".

**Stamp duty : Nil**

**Registration Fee : Rs.100/- (Art. 2(x) of Table of fee**

**Ingredients of Will:-**The test of valid will are:-

- (i) existence of intention to take effect after the death of the testator;
- (ii) execution in accordance with the formalities prescribed by law.
- (iii) revocability. **(S.O.372)**

**Person capable of making wills:-**Every person of sound mind not being a minor may dispose of his property by will. **(Sec.59 of Indian Succession Act,1925)**

## **REVOCATION OF WILL**

**Will may be revoked or altered:-** A will is liable to be revoked or altered by the maker of it at any time when he is competent to dispose of his property by will. **(Sec.62 of Indian Succession Act,1925)**

**Comments under above section:-** So long as a testator is living, he may at any moment cancel his will and make a totally different disposition of his property. This power he possesses up to the hour of his death, provided he is competent then to execute a valid will. If an instrument is, on the face of it, of a testamentary character, the mere circumstance that the testator calls it irrevocable does not alter its quality.

**Stamp Duty:-**Instrument of canceling a will is exempted from chargeability of Stamp duty. **(Item No.52 of Notification 13)**

**Registration fee:-** Rs.100/- **(Art. 2(viii) of Table of fee.**

#### **46. IMPORTANT CIRCULARS ON MARKET VALUE**

1. Market Value Scheme introduced w.e.f.16-8-1975 by inserting Sec.47-A through Amendment Act 22 of 1971.
2. **Court Sales:-**Section 47-A of I.S.Act is applicable only to Court Sales but not Certificate of Sales. **(I.G's Procgs.No.MVA/1130/75, dt.9-8-1975).**
3. **Mortgage by Conditional Sales:-**The provisions of the Act 22/71 apply to the deeds of Mortgages by Conditional Sales. **(I.G's Procgs. NO.MVA/11130/75, dt. 25-8-75)**
4. **Gramakantam Survey Number:-**Lands having survey numbers in the document and described as "**Gramakantam**" (Village site) have to be taken as house sites and the rates fixed for house sites have to be adopted. **(I.G's Procgs. NO.MV/908/77, dt.20-08-77)**
5. **Value of trees:-**When there is specific mention of trees in the document the values of such trees should be ascertained. **(I.G's Procgs. No.MV/585/77, dt.1-3-78)**
6. **Copies of Annexure-I-A:-**Copies of Annexure-IA and I-B may be granted to the Govt. Officers and copies of Annexure I-A alone may be granted to private individuals. **(I.G's Procgs. NO.MV/613/77, dt.2-9-78).**
7. **Certificate of Sale:-**Market Value is not applicable to **Certificate of Sales** issued by the Courts. **(I.G's Cir. No.S3/21109/81, dt.4-4-83)**
8. **Sub-Registrars Collectors u/Sec.41 and 42:-**Powers under Sec.41 and 42 of Indian Stamp Act are given to the Sub-Registrars permanently. **(Published in A.P.Gazette-Part-ii No.8-page 225, dt.23-2-85)**  
**I.G's Procgs No.S1/32372/85, dt.13-6-85.**
9. **Signature of the Claimant in Annexure-IA: -** The signature of the claimant in Annexure I-A in the document need not be obtained but his signature should invariably be obtained in the duplicate of Annexure I-A to be preserved and filed. **(I.G's Procgs. NO.MV3/2880/85, dt. 26-11-1985)**
10. **Market Value should be specified for each item:-**Market value should be specified for each item separately in the document (Explanation 2 under Rule 3 (1) of A.P.Stamp (Prevention of Undervaluation of Instruments) Rules, 1975) **(I.G's Procgs. No. MV3/312/85, dt.28-1-86)**

11. **Adjoining higher rate adopted:-** If the land described in the document is wet, though it is noted as dry in the Basic Register, the adjoining wet rate should be adopted (higher rate) **(I.G's Cir. Memo No.MV-3/373/86, dt. 2-4-1986)**
12. **Calculation of M.V. to multistoried buildings: -** (a) where a building consisting of one or more floors is sold to different individuals (one floor to each purchaser) site value has to be calculated to the extent of floor area for each floor irrespective of the number of purchasers involved.  
  
(b) Same principle will apply where a building consisting of one or more floors is sold to the same individual.  
  
(c) The same principle will also apply in the case of sale of flats/apartments in multistoried building complexes. (also see item No.12) **I.G's Procgs. NO.MV3/2788/85, dt. 6-12-1985.**
13. **Calculation of M.V. to multistoried buildings: -** (a) Where one or more flats in a multistoried building are purchased, value of the site to be added to the market value of the building shall be to the extent of the rights created in favour of the purchaser in the site together with the value of the appurtenant land, if any, on which specific rights are created.  
  
(b) Where the document does not specify any such right as above the registering officer should ascertain by means of a deposition from the executant/presentant the information necessary for calculating the market value. If the information is not ascertainable or the parties refuse to furnish such information, clarification as contained in the procgs. No.MV3/2788/85, dt. 6-12-1985, dt. 6-12-1985 should be followed for calculation of market value. **(I.G's Procgs. No.MV3/2788/87, dt.21-1-1987).**
14. **Small bits of Agricultural land:** Agricultural rate has to be adapted to small bits of agricultural lands provided they are surrounded by agricultural lands in all 4 sides. **(I.G's No.MV3/3802/1988, dt.23-1983).**
15. **Sale deeds executed by Housing Board:-**The Governor of A.P.hereby reduces the stamp duty payable by the allottees of the A.P Housing Board houses by limiting the stamp duty to the amount arrived at on a computation of the same only on the value of the houses finally fixed by the A.P.Housing Board at the time of registering the transfer of title in favour of the allottees. **(G.O.Ms.No.522 Rev. (UU) Dept. dt.20-7-1988, I.G's Endt. No.2523/88/G1, dt.27-7-88)**

16. **M.V.apply to the plots allotted to the members in Coop House Building Society:-**When the House building Societies transfer plots to their individual members, only transfer duty is leviable on the market value existing as on the date of execution of the document, if proper stamp duty and transfer duty is already paid at the time of registration of the sale deed in favour of the Societies. **(I.G's Cir. Memo No.S3/33531/88, dt.21-1-1988).**

17. **Market Value to the Lands sold in bulk and Small bits:-**while withdrawing the instructions issued vide **I.G's Procgs. No.MV3/977/85, dt.4-9-1986** to insist the parties to adopt house site rate for agriculture land if it is purchased for Non-Agricultural purposes by House Building Societies, Industrial entrepreneurs, Educational/Religious Institutions, Real Estate Agents etc., irrespective of the extent, revised instructions are issued for strict implementation with effect from 16-8-1990.

The basic register market value rate per acre should be adopted when agricultural lands are sold in bulk and minimum house site rate should be adopted when they are sold in bits admeasuring 10 cents or less (4 guntas or less). In case where agricultural lands are purchased in bulk by Industries, Educational/Religious Institutions, Co-Operative Housing Societies etc., the Registering Officers need not insist for adoption of house site rate. However they should make sincere efforts to elicit the real consideration involved in the transaction as it would generally be higher than the basic register rates and stamp duty should be levied on such higher rates only. **(Para 7 of I.G's Procgs. No.Mv1/20363-A/90, dt.10-8-1990, Page 96 to 101 of A.P.S.R's diary, 1991)**

18. **Market Value to small bits: -** In partial modification of the instructions issued in I.G's Procgs. No.MV1/20363-A/90, dt. 10-8-90, it was instructed that if small bits of agricultural lands admeasuring 10 cents or less (4 guntas or less) are sold for agricultural purposes, only agricultural market value rate on acre basis should be applied for charging stamp duty etc., provided the said bits are surrounded by agricultural lands on all four sides. **(I.G's No.MV1/2760/91, 16-2-91)**

The above instructions have been completely withdrawn in respect of rural areas and partly withdrawn in respect of urban areas (to the extent of wet lands) for the small bits sold in respect of dry lands of urban areas only i.e., Urban Agglomeration areas, Corporation, Municipalities, Major Gram Panchayats and Mandal Head Quarters, the site rate should be adopted if the bits are not surrounded by agricultural lands three boundaries out of four boundaries. W.E.F.20-12-1992. **I.G's Procgs.No.MV1/34372/92, dt.27-11-92.**



19. **M.V. to Open Terrance:** - For calculation of market value for open terraces 70% of the House site rate fixed for the area/locality should be adopted. **(Para 8 I.G's Procs. No.MV1/20363-A/90, dt.10-8-1990).**
20. **Higher Values:** - While revising the I.G's Procs. No.MV3/312/85, dt.27-9-85, the following orders issued to implement w.e.f.16-8-1990.  
The Sub-Registrar need not note the higher value if any, adopted by the party, in the basic register. However he should note such higher values in a separate register in the prescribed proforma communicated herewith. The higher values noted in that register will not only indicated the prevailing trend of market rates but also be helpful in periodical revision of market values. **( Para 6 of I.G's Procs. No.MV1/20363-A/90, dt. 10-8-1990)**
21. **Sale by APSFC along with third party:** - When the auction purchaser and APFC executed a sale deed in favour of other party the remission of Stamp duty is not allowed. The stamp duty must be then levied as per the market value. **(I.G' T.Dis.No.MV3/25792/99, dt.9-12-1999). (Doct. No.39/99 of S.R.O.Jaggampet)**
- 22.. **M.V to the lands purchased by APSRTC:-**Purchase of lands by A.P.S.R.T.C for construction of Bus Station and Bus Depots and Staff Quarters, the values fixed by the Board of the Corporation will be accepted instead of the values as per the market value guidelines provided the deeds are executed within Six months form the date of approval by the Board as per Govt. Memo No.2102/U.2/76-2, dt. 28-7-1976 read with Govt. Memo No.4483/U.2/82.4 dt.20-10-1983.  
**(Lr. Addressed to V.C and Managing director, APSRTC by the C&I.G in Lr. NO.S2/35056/95, dt.12-1-96)**
- 23.. **Description of property:-**Ensure that the property is fully described by furnishing the house number/survey number/plot number of the neighbor's property as the case may be, along with the name of the owner of such house/land /plot etc., furnishing of all these details is necessary to identify the property and also to assess the Market Value besides helping to issue E.C. **(C&I.G's Cir. Memo No.G1/19464/98, dt.21-9-1998).**
24. **50% of deficit stamp duty u/sec.47-A remitted in Revenue Accounts: -**  
The issue has been examined in detail on the references received from the subordinate officers, the following instructions are hereby issued.

A. To remit the said deposit amount under the Revenue Deposits falling under Art.262 of A.P.Financial Code.

B. In the event of payment of Revenue Deposits to the parties concerned i.e., after determination of correct value by the Collector U/Sec.47-A of I.S.Act to follow the Treasury Rules 10 & 16 of A.P.Treasury Code.

C. In cases where only a part of the amount is repayable to the party i.e., after the determination of the M.V by the Collector under Sec.47-A, he shall withdraw the deposited amount from the Revenue Deposits and remit the amount payable to Govt. to the usual Head of Account i.e., "Duty on Impressing Documents" immediately on receipt of Collector's orders and refund the balance to the party under proper acknowledgement. **C&I.G's Cir. Memo No.MV1/16255/98, dt.20-5-1999).**

**Head of Account for depositing of 50% Difference amount**

**Major Head 8443 Civil Deposits**

**Minor Head 101 Revenue Deposits**

**Sub Head 01 Revenue Deposits**

25. **Issue of M.V.Certificate in Suits Valuation:-** A.P.Court Fees and Suits Valuation Rules,1987 were communicated by the I.G. in **Endt.No.MV1/33175//90, dt.24-2-98** and asked to furnish valuation certificate to courts as well as to the parties so as to enable them to collect/pay court fees on the M.V.Guidelines values of this department.

26. **Issue of Market Value Certificates in Suits:-**Instructions have been issued in C&I.G's Cir. Memo No.MV2/9991/82, dt.22.2.1987 for issue of valuation certificate by the Registering officers in connection with the suit involved in the court for paying court fee on the value of the property.

Taking advantage of the said instructions, some parties are claiming valuation certificates by showing abnormal higher rates in their applications and insist to issue of Valuation Certificate with their values and are being used for claiming compensation in respect of land acquisition cases. Banking on the said certificates compensation was also paid at enhanced rates in certain cases.

To curb this practice, the D.Rs are requested to take steps to issue Valuation Certificate to the applicants by furnishing both the values therein i.e.

a) The value as per M.V.Guidelines Register maintained in the office.

b) The Values as quoted by the party.

**(C&I.G's Cir. Memo No.MV5/13484/98, dt.28-1-2000).**

27. **Valuation of Machinery:-**The value of the machinery as declared in the books of accounts or the value of machinery as per valuation certificate issued by the approved valuer or the value as declared in the annual

balance sheet of the Institution or as disclosed in the ITCC as written Down Value (WDV)/net asset value under Sec.230A of I.T.Act, 1962 whichever is higher shall be taken into account for levy of Stamp Duty/Registration fee.**(C&I.G's Cir.Memo NO.MV2/10370/03, dt. 31-5-2004)**

28. **Houses transferred to by A.P. Housing Board to the third parties:-**The Housing Board allowed to transfer the Houses to the third parties on behalf of original allottees. **(G.O.Ms. NO.67 Housing (HB-II) Dept. dt.8-9-2001).**
29. **Houses transferred by A.P.Housing Board to the Third Parties:-** The Governor of A.P. hereby directs that the stamp duty payable in respect of houses transferred by the A.P.Housing Board in favour of third parties shall be the stamp duty payable on cost price fixed by the A.P. Housing Board for the houses allotted to the original allottees and a further sum of equivalent to 3% of market value of the property to the Registration & Stamps Dept. and the remaining 4% to the A.P.Housing Board from the 7% of the market value of the House (Land + Building) collected by the A.P.Housing Board as on the date of execution of the Document. **(G.O.Ms.No.551 Rev. (Regn.I) Dept. dt.28-4-2003, Page473 of A.P.S.Rs Diary, 2004)**
30. **Regn. Fee to the Docts. Executed by the A.P. Housing Board to the third parties:-**Registration fee leviable upon the documents relating to transfer of houses by the A.P.Housing Board in favour of third parties shall be the fee payable on cost price fixed by the A.P.Housing Board for the original allottees. **(G.O.Ms.No.552 Rev. (Regn-I) Dept. Dt.28-4-2003, Page 471 of A.P.S.Rs Diary, 2004)**
31. **M.V to Compound wall alone sold:-**When a vacant site with compound wall alone is sold, the value of the compound wall should be calculated as per the rates prescribed previously and it should be added to the value of the site. **I.G's Memo No.MV1/9184/93, dt.9-6-93.**
32. **Adoption of M.V. to documents executed by the VUDA: -** In this case document executed by the VUDA paying stamp duty for the cost of the house fixed by them. The reference was made only to enquire and determine the proper market value of the property. Hence, the Collector U/sec. 47-A can accept the cost fixed by the VUDA as M.V of the property instead of blindly passing orders accepting the valuation as per the departmental guidelines.

In this connection all the D.Rs are directed to follow the provisions of Sec.47-A strictly and determine the value of the property even by accepting the cost fixed by the Government agency if there is no reason to believe that the property is undervalued and keeping in view of the amendment to Sec.47-A w.e.f. 1-5-1998. **(H.C.Judgement W.A.No.1177 of 1999, C&I.G's Cir. Memo No.MV5/19317/99, dt.4-10-1999.)**

33. **Sale plots or Houses by UDA:-**Govt. has issued detailed procedure for notification and allotment of Plots and Houses through auction by UDAs. **G.O.Ms.No.1183 MA & UD, dt.9-11-81, Page205 of A.P.S.R's diary, 2010.**
34. **UDAs third party Registrations: -** Govt. has ordered to collect the Stamp duty on the documents executed in favour of third parties on cost of price fixed by the UDA concerned for the Houses/Sites/Flats allotted to the original allottees and a further sum equivalent to 3% of M.V of the property to Regn. & Stamps Dept. and remaining 4% to the UDA concerned from the 7% of the M.V of the House(Land+Building)/Site/Flat collected by the UDA concerned as on the date of the execution of the document and Registration fee shall be the fee payable on cost price fixed by UDD concerned for the original allottees. **(G.O.Ms.No.951, dt.24-11-2004, Page205 of A.P.S.R's Diary, 2010)**
35. **Value determined by the collector u/Sec.47-A need not be followed for future transactions:-**the values of properties determined by the collector under Sec.47-A need not be incorporated in the basic registers or in the extracts of the basic registers and they need not be followed for future transactions. **(I.G's Cir. Memo No.MV/105/71, dt. 7-2-1978 (A.P.S.Rs Diary, 1980)**
36. **Bid amount in the public auction may be taken as M.V:-**It is clarified that the bid amount in the public auction confirmed in the sale deed executed by public authorities is to be taken as market value of the property for assessment of stamp duty in the matter, as per the principle in the decision of Hon'ble High Court of A.P in the case Smt. G.Usharani vs Joint Sub-Registrar-I, Chittoor. **C&I.G's Memo No.MV1/9871/2009-1, dt. 15-09-09.**
37. **Composite Value to flats:-**The M.V. Committee shall also fix composite values/covering land and structure on square feet basis for Apartments/Flats/Portion of a multi-stored building or part of Such structure to which the provisions of the A.P. Apartments (Promotion of construction and ownership) Act, 1987 applies. Composite values come into force w.e.f. 1-8-2010  
**G.O. Ms. NO.720 Rev. (Regn-I) Dept. dt.30-07-2010)**

## **48. MARRIAGES**

### **HINDU MARRIAGE ACT, 1955**

1. Hindu Marriage Act, 1955 comes into force with effect from 18<sup>th</sup> May, 1955. An Act to amend and codify the law relating to marriage among Hindus.
2. **Applicability Sec.2:-** to any person who is a Hindu by religion in any of its forms or developments, including a Virashaiva, a Lingayat or a follower of the Brahmo, Prarthana or Aryasamaj.  
To any person who is Buddhist, Jaina or Sikh by religion.
3. **Age Limit (Sec.5 (iii)):-**the bride groom is completed the age of \*(twenty one years) and the bride the age of \*(eighteen years) at the time of the marriage.  
**\*Substituted by Act. 2 of 1978 for "eighteen years" and "fifteen years" respectively w.e.f.1-10-1978.**
4. **Ceremonies (Sec.6):-** A Hindu Marriage may be solemnized in accordance with the customary rites and ceremonies of either party thereto.
5. **Presentation of Application (Rule 5(3)):-** Application for registration of marriage shall be presented within one month from the date of solemnization of the marriage.
6. **Condonation of Delay: -** If the application is not presented within the prescribed period, the Dist. Registrar may, if satisfied with the reason adduced for the failure to present it within the prescribed period, **condone the delay not exceeding 5 years, beyond that the Commissioner & Inspector-General may condone the delay as per I.G's Procs. No.BDM/1143/88, dt. 16-11-1988. Proposals submit to Govt. for Amendment of Rule 5(3).**  
**Amendment was made through G.O.Ms.No.95 Women and child Welfare (WPT) Dept. dt.29-03-2007, I.G's Endt. No.BDM/3583/95, dt. 24-5-2007.**
7. **Registering Authority:-**Appointment of all Sub-Registrars including Joint Sub-Registrar in the Registrar's Office in the State as Marriage Registrars for registering Hindu Marriages in their respective Jurisdiction-Orders – Issued. **(G.O.Ms.No.958 Home (General-A)Det. Dt.26-06-1974, I.G's Edt. No.436/BD&M/74, dt.11-7-1974).**

8. **Marriage Registration at Private residence:-** on the remarks called for from the Registrar, majority of the Registrars are of the opinion that the marriage records should not be taken for private attendance in view of the fact that they are permanent in nature and that the procedure as laid down in the I.R.Act, 1908 for registering the documents at the private residences should be followed in respect of solemnization or registration of marriages.

It is therefore ordered that the procedure laid down in the I.R.Act, 1908 and the rules made there under in respect of the registration of documents at the private residences should be followed even in case of solemnization or registration of marriages at private residences under Spl. Marriage Act, 1954 and the Hindu Marriage Act, 1955, subject however to the levy of fee and procedure specifically laid down under the Said Acts.

**I.G's Memo No.618/BD&M/76, dt.2-4-1977**

9. **Separate Register for Registration of Marriage:-** Separate Register should be opened for Solemnization or Registration of marriage at Private Residence. **(I.G's Procgs. No.BD&M/13/82, dt.29-4-82. W.G.Registrar's Endt. No.1759/82/G2, dt. 17-5-82)**

10. **Registration of Inter caste Marriage:-** For purpose of registration of inter caste marriage under the H.M.Act, 1955 and Inter caste and Inter religious Marriages under Spl. Marriage Act, 1954, the caste certificate issued by Gazetted Officer, Member of Legislative Assembly, Member of Legislative Council and members of Parliament shall be accepted and they shall be produced before the Marriage Registrar.

**G.O.Rt. No.2385 Home (Gnl-A) Dept. dt.5-10-76.**

10. **Amendment to Rule 15:-** Existing note under Rule 15 shall be renumbered as Note 1 and the following shall be added as Note 2.

Note-2:- However no fee specified in item (i) of the schedule of fee under sub rule (3) of Rule 15 shall be charged in respect of Inter Caste marriages solemnized or registered under the Act.

In form-A after Column 1 following shall be inserted namely IA Religion and Caste of the parties.

In proforma-B (Marriage Register) below column 1 and 2 the following column shall be substituted namely. 2A Religion and Caste of the parties.

**G.O.Ms. No.1175 Home (General-A) Dept. dt. 5-10-76).**

11. **All Records except general correspondence preserve permanently:-**As per rule 18 of the Rules framed under the H.M.Act, 1955, all the records maintained by the Registrar except one related to General correspondence shall be kept permanently.
- The D.I.G. Visakhapatnam pointed out that the records relating to General correspondence required period of preservation.
- After careful consideration and in exercise of the powers conferred under Rule 19 of the rules framed under the said Act, the Registrar General orders, that the records relating to General Correspondence incorporated item (g) of Rule 18(1) shall be preserved for a period of **Twelve Years. (I.G's Procgs. No.159/BD&M/73, dt. 5-3-1974 and C&I.G's Cir.Memo No.BDM/15300/2005, dt.9-11-2005.**
12. **Action on dissolution of marriage through Court Decree: -** The D.R.Krishna is informed that as no procedure is prescribed for the course of action to be taken on copies of decrees either in the Act, or in the Rules, it is sufficient if a not of the dissolution of the marriage is added in the concerned Marriage Register, if the marriage has been registered under H.M. Act, and if the marriage is unregistered, no action need be taken as copies of order or decree of court. **(I.G's Memo No.767/BD&M/77, dt.24-8-1977)**
13. **Amendment to H.M. Registration Rules:-**
1. In rule 5, the words "or by the guardian or such party" wherever they occur shall be omitted.
  2. In sub-rule (1) of rule 6, the words "and the guardians" if any shall be omitted.
  3. (a)(i) in the Form-A- in the table Cols."10 and 11 and the headings shall be omitted and the cols.12, 13 and 14 and the headings thereof shall be renumbered as cols. 10, 11 and 12 respectively.  
(ii) In the paragraph under the Table for the expression, laid in Sec.5, 6 or 15" the expression "laid in Sec.5 or 15" shall be substituted.  
(iii) the sentence, "if the wife is minor, signature of the guardian in marriage at the time of marriage" at the end shall be omitted.  
(b) In Form-B- Cols. Which were amended in Form-A same cols. were amended in Form-B  
**G.O.Ms. No.7 Women's Development, Child welfare & Labour (Programs) Development dt. 8-1-93.**

14. **Marriage between Indian National and Foreign National:-**The Govt. in Memo No.3478/WD.1/2004-1, dt. 19-11-2004 clarified that as per the rulings of the High Court of Calcutta and Supreme Court, the Hindu Marriage Act, 1955 does not require that the husband and wife must be citizens of India. Even if the persons are not citizens of India, if they satisfy the other requirements of the Hindu marriage Act, for a valid marriage, the marriage will be valid and is entitle for registration. **(C&I.G's Cir. Memo NO.BDM/10735/03, dt.15-7-2005, page 135 of A.P.S.R; s Diary, 2006)**
15. **Corrections in Hindu Marriage Register:-**According to Rule 8(2) of Hindu Marriage Rules, no correction or alterations in material particulars like name, age, date or place should be made in the Hindu Marriage Register without obtaining the sanction of the Registrar-General. All the District Registrars are hereby requested to direct the Marriage Officers to be more careful in noting the particulars before issue of Marriage Certificates. In future, if any mistake occurs in recording the entries either in Marriage Register or in Marriage Certificate, due to the careless or negligence of official staff, the District Registrar should take disciplinary action against the concerned and also take remedial measures. **C&I.G's Memo No.BDM/6016/2006, dt.15-6-2006.Page369 of A.P.S.R's Diary, 2010.**
16. **Corrections in Hindu Marriage Register:-**It is ordered that any application seeking sanction for the correction of Hindu Marriage Registers data such as name, age, date of birth or place of marriage under Rule8 (2) etc., must be forwarded by the individual only and not from any other person even if the person who applies for the change is party to the marriage like spouse. Hence all Registrars of marriage are therefore requested to process appeals requesting for change under Rule 8(2) keeping in view of the instructions issued in this memo. **C&I.G's Memo No.BDM/3185/2007, dt.20-4-2007, Page 370 of A.P.S.R's Diary, 2010.**
17. **Issue of Divorce Certificate by Regn. Dept. based on the Decree:-**Issue of divorce certificate by Registration Dept. based on the Decree of Divorce granted by competent authority-It is instructed to record annulment/dissolution of a previously registered marriage by court decree at the foot note of Marriage Certificate and in Form (A) at the request of the party and a certified copy can be granted free of cost only for one time so as to facilitate the General Administration Dept. (GAD) to attest the certified of Divorce. **C&I.G's Memo No.Marriages/4276/09, dt.15-5-09, Page 415 of A.P.S.R's Diary, 2010.**



18. **Fees:**

1. Registration of Marriage : Rs.5/-
2. Copy of Extract of Marriage Register : Rs.5/- (Rule15 (1))
3. Search fee (current year) : Re.1/-  
Any other for each year : Re.1/-
4. Application fee for search : Re.1/-(in the shape of Court fee)
5. Private Attendance : Rs.10/- (appropriated by the Marriage Registrar)

Note:-No search fee shall be levied for granting a certified extract from the Hindu Marriage Register on application at the time of Registration of marriage.

**SPECIAL MARRIAGE ACT, 1954**  
**(W.E.F.9<sup>th</sup> October, 1954)**

**Introduction:-**An Act to provide a special form of marriage in certain cases, for the registration such and certain other marriages, and for divorce.

1. **Application (Sec.3 (2):-** citizens of India
2. **Age limit Sec.4(c):-** the male has completed the age of **twenty one years** and the female the age of **eighteen years**.
3. **Intended Marriage Sec.5:-** When a marriage intended to be solemnized under this Act, the parties to the marriage shall give notice thereof in writing in the form specified to the Marriage Officer.
4. **Publication of marriage Sec.6:-** The marriage officer keeps the notices given u/sec.5 with the records of his office and shall also forthwith enter a true cop of every such notice in book prescribe for that purpose. Every such notice to be published by affixing a copy thereof to same conspicuous place in his office.

Where either of the parties to an intended marriage is not permanently residing within the local limits of the district of the Marriage Officer, the marriage officer shall also cause a copy of such notice to be transmitted to the marriage officer of the district within whose limits such party is permanently residing and the marriage officer shall thereupon cause a copy thereof to be affixed some conspicuous place in his office.

5. **Solemnization of Marriage Sec. 7(2):-** After expiration of thirty days from the date on which notice of an intended marriage has been published under Sub Sec.(2) of Sce.6, the marriage may be solemnized, unless it has been previously objected under Sub Sec.(1).
6. **New notice when marriage not solemnized within three months Sec.14:-** Whenever a marriage is not solemnized within three calendar months from the date on which notice thereof has been given to the marriage officer as required by Sec.5, no marriage officer shall solemnize the marriage until a new notice has been given in the manner laid down in this Act.
7. **Declaration by parties and witnesses Sec.11:-** Before the marriage is solemnized the parties and three witnesses shall, in the presence of the Marriage Officer, sign a declaration in the form specified in the Third Schedule to this Act, and the declaration shall be countersigned by the Marriage Officer.
8. **Registration of Marriages Celebrated in Other forms:-** The marriage shall be registered if a ceremony of marriage has been performed between the parties and they have been living together as husband and wife ever since, after fulfilled the condition laid down in Sec.15 and 16 of under chapter-III of Special Marriage Act,
9. **Appointment of Registrars:-**Sub-Registrars appointed as Marriage Registrars in their respective jurisdiction. **(G.O.Ms.No.957 Home (General-A) Dept. dt.26-6-74 Published in A.P.Gazette No.36 Part-I dt.12-9-74.**
10. **Preservation of Records:-**All the Sub-Registrars working under their control to preserve the records relating to notices intended for marriage under Sec. 16 of Special Marriage Act, they are also requested to follow the instructions already issued in **I.G's procs. No.159/BDM/73, dt.5-3-1974. Vide item 11 under H.M.Act.1955.**
11. **Marriage between Indian National and a Foreign National:-**The Hon'ble High Court of A.P.in a case relating to solemnization of marriage under Special Marriage Act, 1954 between an Indian citizen and foreign national held that "since Section 4 of the Act which lays down the conditions relating to solemnization of marriage under the Act, does not specifically lay down that a marriage under the Act, cannot be performed between a citizen of India and a person who is not a citizen of India, Registrar of Marriages cannot refuse to register such marriages."

Keeping in view the clarification issued by Govt. and the orders of the Hon'ble High Court and also to mitigate hardships caused to the parties and taking into account the difficulties expressed by the parties, it is decided to implement with immediate effect the clarificatory instructions issued by the Govt. in relation to H.M.Act,1955 and the Hon'ble High Court with regard to registration of marriages between a citizen of India and a foreign national under the Special Marriage Act,1954 respectively. **(I.G's Cir. Memo No.BDM/10735/03, dt.15-7-05, Page 135 of A.P.S.R's Diary, 2006)**

12. **Marriage Registration at Private residence:-** on the remarks called for from the Registrar, majority of the Registrars are of the opinion that the marriage records should not be taken for private attendance in view of the fact that they are permanent in nature and that the procedure as laid down in the I.R.Act, 1908 for registering the documents at the private residences should be followed in respect of solemnization or registration of marriages.

It is therefore ordered that the procedure laid down in the I.R.Act, 1908 and the rules made there under in respect of the registration of documents at the private residences should be followed even in case of solemnization or registration of marriages at private residences under Spl. Marriage Act, 1954 and the Hindu Marriage Act, 1955, subject however to the levy of fee and procedure specifically laid down under the Said Acts.

**I.G's Memo No.618/BD&M/76, dt.2-4-1977**

13. **Separate Register for Registration of Marriage:-** Separate Register should be opened for Solemnization or Registration of marriage at Private Residence. **(I.G's Procs. No.BD&M/13/82, dt.29-4-82.**

14. **FEE** 1. For every notice of intended marriage or application for regn. Rs.2/-

2. For Solemnization or Registration of marriage Rs.10/-

3. For granting a certified copy of an entry Rs.2/-

4. for Solemnization or Regn. of marriage at private residence Rs.15/- (fee appropriated by the Marriage Officer)

15. **Christian Marriages by Roman Catholic Priest:-C&I.G Lr.No.BDM/1998/2006, dt.21-2-2006:** through this letter addressed to Vicar General Archdiocese of Hyderabad regarding the Marriages Solemnized by the Roman Catholic Priest is valid Marriage, the C&I.G has informed like this:- With reference to your letter it is informed that if they are appointed by Govt. as in the case of Marriage Licensees under Indian Christian Marriage Act, it needs no validation by Marriage Officers (DRs) as they are Ex-Officio marriage officers. But at the end of the calendar year they shall transfer the records to Registrar General for safe custody.

#### **49. CONDONATION OF DELAY IN PRESENTATION/APPEARANCE OF DOCUMENTS.**

1. **Time for Presenting Documents Sec.23 of I.R.Act:-** Subject to the provisions contained in Sec.24, 25 and 26, no document other than a will shall be accepted for registration unless presented for that purpose to the proper officer within **four months** from the date of its execution.  
Provided that a copy of a decree or order may be presented within four months from the date on which the decree or order was made, or, where it is appealable, within four months from the date on which it becomes final.
2. **Provision where delay in presentation is unavoidable(Sec.25):-** (1) If, owing to urgent necessity or unavoidable accident, any document executed, or copy of a decree or order made in India is not presented for registration till after the expiration of the time here in before prescribed in that behalf, the Registrar, in case where the delay in presentation does not exceed four months, may direct that, on payment of a fine not exceeding ten times the amount of the proper registration fee, such document shall be accepted or registration.  
(2) Any application for such direction may be lodged with a Sub-Registrar, who shall forthwith forward it to the Registrar to whom he is subordinate.
3. **Delay in Appearance of executing party (Sec.34):-** (1) Subject to the provisions contained in this part and in Sec.41,43,45,69,75,77,88 and 89, no document shall be registered under this Act, unless the persons executing such document, or their representatives, assigns or agents authorized as aforesaid, appear before the registering officer within the time allowed for presentation under Sec.23,24,25 and 26:  
Provided that if owing to urgent necessity or unavoidable accident at such persons do not so appear, the Registrar in cases where the delay in appearing does not exceed four months, may direct that on payment of a fine not exceeding ten times the amount of the proper registration fee, in addition to the fine, if any, payable under Sec.25, the document may be registered.
4. **Application for registration on payment of fine (R.R.37):-** Application for registration on payment of fines under Sec.25 and 34 shall be in writing. A statement recorded from the party concerned shall be regarded as equivalent to an application under those sections.

5. **No Application necessary for condonation of delay:-** Application for Condonation of delay in presentation and appearance under Sec.25 & 34. No application is necessary-Statement recorded from the party under R.R.37 and 151(h) sufficient.
6. **Application fee:-**Application made to Registrar under Sec.25(2) and 34(4). **Rs.10/- Art. 10(a) of Table of fee.**
7. **Fine for delay in presentation or appearance u/Sec.25 and 34:-R.R.38**
  1. Delay does not exceed one week after 4 months : one time regn. Fee
  2. Delay exceeds one week not exceeds 1 month : Two times regn. Fee
  3. Delay exceeds 1 month not exceeds 2 months : Five times regn. Fee
  4. Delay exceeds 2 months not exceeds 4 months : Ten times regn. Fee**Note:- the fine shall be levied in addition to registration fee.**
8. **S.O.238.Date of Execution excluded:-** In calculation of delay the date of execution shall be excluded with reference to the provisions of Sec.9(i) of General Clauses Act, 1897.  
**If the court or office closed on the last day of prescribed period, the document may be allowed to present on the next working day.**
8. **S.O.239(a):-** A Sub-Registrar with whom an application under section 25 or 34 is lodged shall forward the application to the Registrar along with a statement in Form-Z and a copy of the deposition recorded.
9. **S.O.242(a):-**The executant must accordingly appear and admit execution within **eight months** from the date of execution. If he fails to so appear, a further period of four months for his appearance may be granted by the Registrar on payment of fine under the proviso to Sec.34.
10. **S.O.242(b):-** The maximum period for presentation an instrument for registration is **eight months**, the maximum period allowed for appearance of executants is **twelve months** from the date of execution.
11. **S.O.425(a)** the fee under Sec.25 and 34 of I.R.Act,1908 shall be collected from the party before the explanation submitted to the Registrar.
12. **Endorsement shall be added after condone the delay (R.R.40(ii)):-** On receipt of condonation of delay orders from the Registrar, the Sub-Registrar shall make an endorsement on the document above the registration certificate in the following form and close the same with his signature and date.

"Acceptance for Registration/admission to registration was directed by the District Registrar of .....in his order No.....dated.....on payment of fine of Rs.....for a delay of .....under section 25/section34 of the Indian Registration Act, 1908,

Date:

Signature of the Sub-Registrar.

**FORM-Z**

**Application under Section 25/34 of the Registration Act.**

1. Name of Office
2. Number, nature and value of document
3. Name of executant
4. Name of claimant
5. Date of execution
6. Date of presentation/appearance
7. Period of delay and reason there for with a note whether the application or statement of the party is submitted.
8. Fee and fine collected.
9. Sub-Registrar's Recommendation
10. Registrar's Order.

Office

Date:

Sub-Registrar.

13. **Proforma for Register maintained under Sec.25 and 34:-** Indian Registration Act, 1908- Condonation of delay under Sec.25 and 34 maintenance of register in District Registrar Office-Proforma prescribed.

S.No.	File No.	Name of	Doct. No.	Nature of	Date of	Nature of-	Rema-
		S.R.O	& Year	delay	receipt	disposal	rks

**I.G's Procs. No.G1/24343/82, dt.14-8-84**

## **50. THUMB IMPRESSIONS AND REGISTERS**

1. **Registration Rule 63:-** A registering Officer may require any executant , claimant of identifying or other witness regarding whose identity he has to satisfy himself but who is not personally known to him to affix in his presence, whether such person can write his name or not the impression of the bulb of his left thumb both in the register of thumb impression register maintained in each registration office in the form shown in Appendix-IV as well as on the document presented for registration.
2. **Registration Rule 64:-** If the left thumb does not give a clear impression or is non-existent, the impression of any finger of the left hand shall be obtained. Failing this, the impression of the right thumb, or if that also non-existent or deformed of any finger of the right hand, shall be taken. In all cases the digit and the hand used shall be specified next to each impression taken on the document, and in cases where a digit other than the left thumb is used the digit from which the impression is taken and the hand shall be specified below the impression in the thumb impression register with a note explaining why the impression of that particular digit was taken.
3. **Impression dispensed with in case of leprosy person. R.R.65:-** Thumb impression shall be dispensed within the case of a person suffering from leprosy or contagious disease. In such cases a note should be entered in the register of thumb impressions explaining the circumstances under which it has not been obtained.
4. **S.O.540 (b):-**When ever Thumb Impression of person is dispensed with, the signatures of the identifying witnesses should also be obtained in the Thumb Impression Register, suffixing the words IW1 and IW2 as the case may be. **(Fig.'s Procgs. No.G1/10628-A/67, dt.18-4-67)**
5. **S.R. has discretion to dispense with the Thumb Impression (S.O.539):-** A registering officer may, in his discretion, dispensed with a thumb impression in the case of persons who can sign their names.
6. **Signature in the language not commonly used in the Sub-District S.O.542 (d):-** If a signature, in the thumb impression register is in a language not commonly used in the Sub-District and not understood by the registering officer he shall ascertain from the party what letters the signature contains and shall translate them into English in the Thumb Impression register immediately below the signature.



7. **When impression is not clear (S.O.544):-** When an impression is not clear and a second or third impression is therefore taken, the indistinct impressions shall not be cancelled, but shall be noted as "first impression" and so on, all the impressions being bracketed together.
8. **T.I. dispensed with in case leprosy, I.Ws signatures may obtain:-** Thumb Impression dispensed with in case of person suffering from leprosy, there is no bar to obtaining Thumb impressions of I.Ws whom they are marksmen. **(I.G's No.G1/29864/68, dt.15-11-68)**
9. **T.I. Registers not sent to Police: -** False personation -Production of T.I. Registers to Police-Not necessary. **I.G's No.116/G1, dt.31-7-53**
10. **T.I.Registers preserved in Sealed Cover in R.O and S.R.Os:-**Records in R.O.-Safe custody-In S.R.Os T.I. Registers and B&D registers shall be preserved in sealed packets which should be opened in the presence of the registering officers and re-sealed immediately when done with. **I.G's No. G2/653/64, dt.19-8-64.**
11. **T.I.Registers cannot be handed over to Police:-**Thumb impression registers cannot be handed over to the Police and that the Police Officers may be permitted to peruse the register in the presence of the Sub-Registrar, in the office itself. If the Thumb Impression register required to be produced before any court, it can be done so only on receipt of summons from the court. **I.G's Memo No.G1/9158/91, dt.24-4-91.**
12. **Copies of T.I.Register not to give u/RTI Act, 2005:-**On a reference made by the District Registrar, Rangareddy it is clarified that the "information in Thumb Impression Register may be treated as personal, confidential and without public interest and its disclosure may be refused". When a party sought Xerox copy of certain impression the matter was referred to the C&I.G. **C&I.G. Memo No.RTI/11107/08, dt. 13-10-2008. Page 380 of A.P.S.R's Diary, 2010.**
13. **Thumb Impression in Attestation Power:-(584(b))** When a finger impression is taken against the signature of an executant of a power of attorney under R.R.49(i) or under clause(a) of this order, the impression shall also be taken in the thumb impression register.
14. **Thumb Impression on sealed cover (542(c)):-**Where the depositor of a sealed cover is not known personally to the Registrar, his thumb impression shall be taken both on the sealed cover and in the thumb impression register. Where he is personally known, a note to that effect shall be entered both on the cover and in the thumb impression register.

15. **Thumb Impression registers maintained in locked record receptacles (S.O.544):-** The completed volumes of Thumb Impression Registers shall be maintained in locked record receptacles containing the completed register volumes. The current volumes shall be kept either in the iron safe or in the cash-box of the registering officer.

## **51. PROTEST PETITION**

1. **Registration Rule.58:-** Protest Petitions filed by the parties aspects to be examined by the Registering Officers: It forms no part of a Registering Officer's duty to enquire into the validity of a document brought to him for registration or to attend to any written or verbal protest against the registration of a document based on the ground that the executing party had no right to execute the document but he is bound consider objections raised on any of the grounds stated below
  - (a) The parties appearing or about to appear before him are not the persons they profess to be;
  - (b) that the document is forged;
  - (c) that the person appearing as a representative assign or agent has not right to appear in that capacity;
  - (d) that the executing party is not really dead as alleged by the party applying for registration; or
  - (e) that the executing party is a minor or an idiot or a lunatic.
2. **S.O.219(a) An Order restraining a person from alienating certain property:-** An order restraining a person from alienating certain property does not operate as a prohibition to the registering officer against the registration of a document executed by such person affecting such property.
3. **S.O.219 (b) Court restrains a person from alienating certain property:-**If the A.P. High Court or any Civil Court restrains a person from alienating a property and if such orders are brought to the notice of the Registering Officers or served on the Registering Officers, the Registering Officer is estopped from going a head with the Registration.  
**G.O.Ms.No.620 Rev. (Regn-I) Dept. dt. 28-09-2002 and G.O.Ms.No.497 Rev. (Regn.-I) Dept. dt.07-04-2003).**
4. **Protest by other Govt. Departments S.O.220(a):-**Registering Officers may receive requests from the officers of other Departments of Govt. such as Excise, Commercial Taxes, Forests, Public Works Depts. etc., requiring them not to register documents executed by certain dealers or contractors alienating their5 properties pending finalization of Departmental actions against them. The legal position in this regard is that a registering officer cannot refuse registration of document, which otherwise satisfies the requirements of law for the time being in force governing the registration of such documents, merely at the request of the govt. officials that the registration of the document may be refused as the interests of Government jeopardized by such registration. The proper course to stop registration in such cases is for the concerned officer to move a Competent

Court of Law to issue an order of injunction restraining the Registering Officer from registering the document in question.

5. **Protest by Commercial Tax and Excise Depts:-**Whenever any request received either from the Commissioner of Commercial Taxes or Commissioner of Excise not to register any document executed by defaulters, such documents should be kept pending until clearance is given by the Commissioners mentioned above. **I.G's memo No.G1/11695-A/1987. dt.23-5-1987.**
6. **Collectors not to issue instructions to stop registrations:-**All the District Collectors are requested not to issue any instructions to the Registering Officers to stop registrations as the Registering Officers are not barred from registering the plots in unauthorized/unapproved layouts as the Town planning Act, etc., have no overriding effect on the Registration Act. **Govt. memo No.12159/Regn-(1)/2002, dt. 25-7-2003.**
7. **Endorsement prescribed on the Protest Petition: -** The following endorsement may be made on the protest Petition. **"Registration of the document cannot be stopped on the grounds mentioned in the petition. The party may seek redress in a Court of Law if so advised".**  
**I.G's Procs. No.4686/59/G1, dt.8-6-59.**
8. **Protest Fee: -** Rs.10/- irrespective of number of docts. (Art.10 (k) of Table of fee.

## **52. RECORDS**

1. **S.O.111. S.Rs are responsible for safe custody of Records:-**The records maintained in registration offices are mostly valuable records of title. Special care shall be taken regarding their preservation and against tampering. Registering Officers are responsible individually for the safe custody of the records in their offices.
2. **S.O.1113 (i). S.R and staff collectively responsible:-**It is specially impressed on every member of the Registration offices that both Sub-Registrar and establishment including Attenders will be collectively and individually held responsible for any tampering, loss or destruction of records and such cases will be dealt with severely.
3. **S.O.1149 (a). Record Issue Register:-**In all registration offices, a register called "Record Issue Register" shall be opened.  
(b) No record should be taken out without entry being entered in this register.
4. **1175(a).Production of records in Court: -** When ever a register book is produced before a court, a letter shall be sent to the court inviting its attention to rule 76(4) of the Civil Rules of Practice extracted below and requesting the speedy return of the book.  
(b) before a record was sent to court on requisition the particulars of such record shall be entered in the register of records other than will sent to court maintained in form X3.

### **X3. Register of records other than wills sent to Court**

- (1). Serial Number
- (2) Name, number and year of the record.
- (3) Name of the Court and number and date of the requisition from the Court with number of the case, if any.
- (4) Date of removal to court with number and date of covering letter.
- (5) Dated initials of the registering officer forwarding the record to court.
- (6) Date of reminder, if any
- (7) Date of receipt from court
- (8) Date of checking and putting away into records
- (9) Dated initials of the registering officer.

**R.G.8/56, P 94.**

5. **Tampering of records-responsibility. 287-G1. dt.2-5-58.**

6. **Correspondence relating to production of records:** - Records- All correspondence relating to the production of records in Courts shall be filed in a separate file namely "**FILE OF CORRESPONDENCE RELATING TO THE PRODUCTION OF RECORDS IN COURTS**" and the file shall be preserved for 20 years. **(G2/15597/62-1m dt, 21-4-63)**
7. **Safe Custody of records:-**Records in R.O-Safe custody- In S.R.Os T.I. Registers and B&D registers shall be preserved in sealed packets which should be opened in the presence of the registering officers and re-sealed immediately when done with. **G3/653/64, dt.19.8.64.**
8. **Responsibility of R.K.:-** Fixation of responsibility on the Record Clerk in Registrar's Offices-instructions contained in para I of I.G's Procs. NO.653/64 G3, dt.19-8-64 are applicable to S.R.Os also. **(I.G's No.G2/25509/64, dt. 25-9-64).**
9. **Responsibility of Record Keeper:** - Duties and Responsibilities of Record Keeper of R.Os-Instructions-Issued. **I.G's Procs. No.G1/24170/77, dt.12-9-1977, Page.188 of A.P.S.R's Diary, 2001.**
10. **Police cannot compel the production of Will:-**Records-Registration records-A police officer cannot compel the production of any will by virtue of the powers conferred on him u/sec.94 (1) of C.P.C. **Govt.Memo NO.3285-U/64-3, dt.4-1-65.**
11. **Furnishing of records to the Special Police:-**Records-Furnishing of records to the Special Police Establishment in respect of certain records permission of Head of the Department is necessary. **G.O.Ms.No.1699 Home Dept. 6-10-67.**
12. **T.I. Registers not sent to Police:** - False personation -Production of T.I. Registers to Police-Not necessary. **I.G's No.116/G1, dt.31-7-53**
13. **T.I.Registers cannot be handed over to Police:-**Thumb impression registers cannot be handed over to the Police and that the Police Officers may be permitted to peruse the register in the presence of the Sub-Registrar, in the office itself. If the Thumb Impression register required to be produced before any court, it can be done so only on receipt of summons from the court. **I.G's Memo No.G1/9158/91, dt.24-4-91.**

### **53. MINUTE BOOK**

1. **Minute Book (S.O.232):-** The Minute Book referred to in **Registration Rule 35** shall be maintained in Form Regn.II—109, Vide Appendix-XVI in page 507 of Madras Registration Manual Part-II.
2. **Registration Rule 35:-** Every registering officer shall maintain a MINUTE BOOK in such manner as the I.G. may from time to time prescribe and shall enter in his own hand a brief record of each day's proceeding in respect of every document on which a presentation endorsement has been made and which is neither admitted to registration nor refused registration on the day of presentation and also record therein notes of such other proceedings as the I.G. may from time to time prescribe. Such record shall be necessary:-
  - (a) When a document is returned for correction under rule 31(ii)
  - (b) When a document is put aside pending appearance of parties and witnesses:
  - (c) When a document is pending reference to the registrar:
  - (d) when a document is returned not registered at the request of the party presenting it; and
  - (e) When a sealed cover containing a will is returned on the ground that it is not sealed or that it has not been superscribed with the name of the testator and that of his agent (if any) and the nature of the document (Section 42)

Proceedings in respect of will or authority to adopt presented under section 41(2) or of a document presented for registration after the death of the Executant or the executant of which dies before admitting execution of a document impounded for insufficiency of stamp duty shall be excluded.
3. A record is necessary in the following cases also: - **(S.O.233 (b))**
  - (i) **Wrong Office:-** Document which ought to have been presented for registration in a different office but which have been accepted for registration through oversight and which have been returned for presentation in the proper office, after the presentation endorsement has been made.
  - (ii) **Wrong Person:-** Documents presented by a party not entitled to present the same and returned after the presentation endorsement has been made, for presentation by the proper person.

(iii) **Appeals:-**appeals, applications and original enquiries withdrawn at the request of the party.

4. **Each Entry attested by the S.R. (S.O.234 (a)):-** The entries relating to a document shall be made by the registering officer who deals with the document. Each entry shall be attested with the initials of the registering officer and shall be dated by him.
5. **Two Minute books Maintained in R.O. (S.O.234(b)):-**In a Registrar's Office, two minute books shall be maintained, one for the proceedings of the Registrar and the other for those of Joint Sub-Registrar or Joint Sub-Registrars. In a sub-office, the proceedings of the sub-registrar and joint sub-registrar shall be recorded in the same book.
6. **Serial number (S.O.236:-** The serial numbers to be given in column 1 of the minute book shall be in separate series for each calendar year.
7. **Out standing entries:-**It is not necessary to bring forward the outstanding entries in the Minute Book at the beginning of each year. **(I.G's No.G4/23463/67, dt.23-10-67)**
8. **Entry in Minute Book not necessary:-**Documents kept pending for recording the admission of execution by some of the executants at a private attendance after recording the admission by the other executants in the Registration Offices and admitted to registration on the day of presentation itself-entry in minute book –not necessary. **(I.G.G1/6268/68, dt.1-5-68)**



## **54. MISCELLANEOUS**

1. (i) **Duly Stamped:-**“Duly Stamped” means stamped with the value and description of stamp required by the law in force when the instrument was executed for first executed. **(Note 5 U/Sec.2(11) of I.S.Act,1899)**  
  
(ii) In accordance with law: It is necessary that an instrument to be “duly stamped” should be stamped with a stamp not only of the amount required by law, but also in the manner prescribed by law, the law being contained in the rules under the Act as well as in the Act itself. **(Note 4 U/Sec.2(11) of I.S.Act, 1899)**  
  
(iii) The expression “duly stamped” (Sec.2(11)) would seem to mean not only bearing a stamp of the proper value, but also stamped at the right time(Sec.17,18, and 19), in the proper manner (Sec.13 and 14) with the proper description of stamp (Sec.10 and 11) under the Stamp Rules, and duly cancelled (Sec.12 and 13). **(Note 16 under Sec.35 of I.S.Act)**
2. **Stamp duty exemption to Govt. u/Stamp Act.:- Proviso 1 under Sec.3(bb):** Provided also that no duty shall be chargeable in respect of:-  
(i) any instrument executed by, or on behalf of, or in favour of the Govt, in cases where, but for this exemptions, the Govt. would be liable to pay the duty chargeable in respect of such instrument.  
**Duplicate Lease exempted:-** Duplicate of leases granted by Govt. are exempt from payment of stamp duty under proviso (1) to Sec.3.  
**(Note 11under proviso (2) to Sec.3 (bb) of I.S.Act.)**
3. **Preference to aged persons in Registration (S.O.211(b)):-**Each document shall be taken up for registration in order of its receipt but document presented by ladies, aged persons, sick person and parties coming from a comparatively great distance shall be given preference.
4. **S.O.377(a) Value taken for Stamp and fee:-**Unless otherwise directed, the value usually adopted for the purpose of stamp duty shall also be adopted in assessing a document to registration fee.
5. **Re-Registration of Document:-**When the document was partially registered and partially refused and again it was ordered to be registered by the D.R or by the Court, the following procedure should be followed.
  1. Fresh number shall be assigned.
  2. Copying fee should be levied. (Now there is no copying fee) **S.O.536**
  3. The following endorsement should be made.

“Presented again in the office of the Sub-Registrar.....under orders..... of the.....District Registrar.  
Date.....passed in appeal No..... of.....and fee of Rs.....paid between the hours of .....by

LTI (signature of presentant)

Identified by

I.W.1

I.W.2

Date

Signature of Registering  
Officer.

**Note:-full fee shall be levied for the re-registration of a document which is effected under Sec.24 of I.R.Act. (S.O.422)**

6. **S.O.480(h) Endorsement on Application U/Sec.41:-**The registration number of the document, year, book and volume number in which the document is copied should be noted on the application.
7. **S.O.481(a): Docts. Kept pending for various reasons:-**Documents presented may have to kept pending registration due to various reasons such as delay in appearance, enforcement of appearance of parties, want of proper payment of stamp duty, for production of I.T.C or Urban Ceiling permission, for seeking clarification on chargeability of fees or stamp or on procedure etc.,.
8. **Private Attendance-Deposition. S.O.532):-** In case of Will and other documents registered at a private residence when the executant is ill, a deposition shall be recorded from him testifying to the fact that he is conscious of what he is doing.
9. **Denied of execution.S.O.534):-** When the execution of document denied, the deposition of the identified witness must be recorded.
10. **Documents executed by Firms and Companies:-(S.O.567(a).**In the case of contracts entered into by a firm it is sufficient, in order to bind the whole firm, for one of the partners to execute the document by affixing the usual title of the firm. There is, therefore, no objection to this partner's affixing the name of the firm in the admission endorsement. The addition to be made by the registering officer, under section 58(i)(a) shall be worded as follows:- "Represented by.....one of the partners of the firm".  
  
(b). So far as a director of a registered company is concerned, any director can admit execution of the document.

11. **fee for enforcement of appearance of party (S.O.603):-** A requisition for the enforcement of the appearance of a person before a registering officer shall be accompanied by the fee payable Rs.100/-  
**Article 10(b) of Table of fee.**
12. **Sub-Registrar issue Warrants. (S.O.606(a)):-**Under registration rule 70 read with Sec.39 of I.R.Act, registering officers have powers to issue warrants under Rule 10 of order XVI of the Civil Procedure Code in cases of default.
13. **D.R. has no power to collect compounding fee without consent of the party.(S.O.485):-** The District Registrar has no power to levy and collect compounding fee in the absence of consent from the party.
14. **Sanction of Prosecution by the D.R.(S.O.487(b)):-**On receipt of a report regarding under valuation of documents, Registrars shall promptly sanction prosecution of the offenders after satisfying themselves that a prima facie case has been made out. The instructions in order 482 shall be closely followed.  
**Form for sanctioning prosecution under 70(1) of the I.S.Act. Vide page 206 of A.P.S.R's Diary,1988 (Part-II Manual) or A.P. Registration Manual Part-II,**
15. **Appeal or Application :-** On receipt of the refusal order by the Sub-Registrar, the aggrieved party may appeal or application presented to the District Registrar concerned with in **30 days from the date of the order.**  
**(Sec.72 and 73 of I.R.Act, 1908)**
16. **Document presented after making of order by the Registrar:-** If the document is duly presented for registration within **thirty days** after the making of the order by the District Registrar directing for registration.  
**(Sec.75 (2) of I.R.Act,)**
17. **Time for presenting the document after passing of decree by the Court:-** For the purpose of Sec.77, the period of **thirty days** within which a document has to be presented for registration after the passing of a decree of a court directing its registration shall be reckoned not from the date the decree bears but from the time it was actually drawn up and signed by the judge. **(S.O.248 and Sec. 77(1) of I.R.Act.)**
18. **Obtaining photo of structure and site:-** It will be compulsory for executants to produce the front view elevation of the vacant site/house property/structure/building etc., in the form of a colour photograph

(8"x6") along with the date and time imprinted on the photograph. This photograph will be scanned by the Registering Officer along with other part of the document. The route map also be scanned with the remaining part of the document. **C&I.G's Memo NO.MV6/11338/2007 dt.15-10-2007, w.e.f.15-7-2007.**

20. **Collector U/Sec.40 can amend his order:-**The collector U/Sec.40 of the I.S.Act,1899 is competent to amend his own order and to reduce the penalty if after hearing the petitioner and he feel justified to do so. **C.S.L.R.Ref U3/455/84, dt.2-5-1985 through I.G's Endt. NO.S2/4703/1985, dt.21-6-1985.**
21. **Time Limit for Validation of Doct. U/Sec.33, 40, 41 and 42 of I.S.Act:-**If the party voluntarily present the document for validation under Sec.41 within one year from the date of execution, the Collector adding the Certificate under Sec.42. If the party presents the document for validation after one year from the date of execution, the Registrar can impound it under Sec.33, or if it is deficitly stamped and proceed further under Sec.40 and 42 of I.S.Act. **I.G's Circular Memo No.S4/22770/86, dt.31-1-1987.**
22. **Action on Impounding documents:-** 1. Any document kept pending for want of clarification should be submitted to the D.R. immediately **within 2 days**.  
2. Any impounded document also in same manner. Upon the D.R's orders if there is no reply from the parties to pay the deficit Stamp duty and penalty as ordered in spite of repeated notices issued, the D.R. should wait for a **period of 2 months** and after that he should refer the matter to revenue authorities under Sec.48 of I.S.Act. No impounding document should be kept pending for more than 4 months in R.O. References to the revenue authorities must be resorted to only in exceptional cases after greater persuasion.  
3. All such rare cases where the matter referred to Revenue Authorities for recovery under R.R.Act, have to be treated as closed at Registrar's level. **(I.G's Memo No.S1/7870/85, dt. 23-4-85, Page 246 of A.P.S.R's Diary, 2010).**
23. **Sub-Registrar cannot impound registered document:-**A Sub-Registrar can never impound a registered document since he becomes functus officio. **(I.G's Memo No.S1/27106/68, dt. 28-10-1965) A.I.R. Madhya Pradesh 20 (V58CM) R.G.1967 Dec,1) Page 246 of A.P.S.R's Diary, 2010).**

24. **Not to keep documents pending for collection U/Sec.41 of I.S.Act.:-**It is ordered that the Sub-Registrar should not keep documents pending under Sec.41 for collection of deficit Stamp duty instead they should impound the same and refer to the District Registrar or they may be referred under Sec.47-A of I.S.Act. **(I.G's Cir. Memo No.S1/23869A/02, dt.30-5-2003.**
25. **Withdrawal of Powers of Revenue Authorities Under Stamp Act,1899:-**through the Notification withdraw the power of the Sub-Collectors (Head Asst. Collectors), Asst. Collectors and Dy. Collectors/R.D.Os incharge of divisions conferred under Sec.40,41 & 42 of Indian Stamp Act, 1899, **(C&I.G' Letter No.S1/19311/07, dt.27-2-2008 to Commissioner of Printing.)**
26. **Sub-Registrar take charge in the presence of Senior clerk:-**  
a). No Sub-Registrar should take charge of any office without verification of records being done.  
  
b). In the absence of outgoing Sub-Registrar, the Registrar should direct the incoming Sub-Registrar who opens the sealed bangs to assume full charge to complete the verification of the records in the presence of senior clerk.  
  
c). In all cases enumerated above, the fact that such verification has been done and that all the records etc., are found in existence or some records etc., specifying them, are missing should invariably be stated in the Certificate of Transfer of Charge, failing which the officer assuming charge will be held solely responsible for any losses etc., reported at a later date.  
**I.G's Procs. No.G5/25462/65, dt.26-5-1966.**
27. **Accounting of Deficit Stamp and fee:- Deficit Stamp:-**Whether collected from party or from officer of Dept. Whether relating to current year or previous financial year have to be accounted for in Account-C and credited to relevant head of account.  
**Dfeicit fee:-**If relating to current financial year to be credited to concerned head account. If relating to previous financial year to be credited to Account-B and miscellaneous receipt issued.  
**I.G's T.Dis. NO.G4/25351/73, dt.3-6-74.**
28. **D.R. Permission required for re-scan of documents:-**The reasons for re-scanning or Manual Transcription shall be recorded in the **Minute Book and Register Books**. Re-Scanning or Manual Transcription of any document shall be taken up with prior permission of District Registrar.  
**CARD Circular No.104 Dt. 28-8-2002.**

29. **S.R.can take action on complaint against false personation:-** When a Commission of office under Sec.83 read with Sec.82(c) of the I.R.Act, has been brought to the notice of the Sub-Registrar, he is bound to take action in accordance with Sec.83 read with Rule 188 and 189 of I.R.Act. **A.P.High Court Judgement in W.P.No.23680 of 2006 communicated C&I.G's Endt. No.G1/17538/06, dt. 14-12-2006.**
30. **Accepting challan after four months for registration:-**It is clarified that the challan submitted by the parties for the purposes of registration and other services within a period of one year can be accepted by the Sub-Registrar concerned after thorough verification of pending challan register, scroll etc. In case, the challan is presented after elapse of four months but within a year, the S.R. shall obtain an affidavit/deposition from the parties explaining the reasons for such delay. If the challan is submitted along with the document after lapse of one year, then the Sub-Registrar shall obtain the orders from the D.R concerned.**C&I.G's Memo No.G1/1368/2008, dt. 09-04-2008.**
31. **Accept the Adangals issued by the V.R.Os:-**All registering officers are instructed to accept the Adangal Extract issued by the Village Revenue Officers while registering the documents. **I.G's Circular Memo No.G1/18464/2007, dt.31-10-2007.**
32. **Rectification of Omission in Endorsements:-**The District Registrar, may take appropriate action as per S.O.1156 as regards to rectification of omissions in Endorsements and CARD Circular NO.104 as regards to rescanning of document images. **(C&I.G's Memo No.CARD2/13663/2006, dt. 21-11-2006.**
33. **Substantial part of the document should be written on each stamp:-** A substantial part of the document should be written on each stamp paper used for it. **(Proviso under note 3 under Sec.13 read with Rule 7(1) of Stamp Act, 1899).**
34. **Collector under Sec.18 bound to affix required stamp by the party:-** Under Sec.18, a collector is bound to affix such stamps as may be required by the party presenting the document, and it is not his province to tender gratuitous advice. **Note 1 under Sec.18 of I.S.Act.**

35. **Jurisdiction to apply adjudication under Sec.31:-** As per Note 2 under Sec.31, there is no objection to presentation documents for adjudication under Sec.31 in a district different from that in which they were executed or the property concerned lay. But the administrative order issued by the I.G that the District Registrars are instructed not to entertain applications under Sec.31 for adjudication when the property concerned is not situated within their respective jurisdiction. **(I.G's Procs. No.S4/27926/85, dt. 31-1-1986).**
36. **Deficit and penalty not to collect on the certified copy of deficitly stamped document:-** There is no provision in the stamp law for levying penalty on an instrument not duly stamped , which is lost or not actually produced in court. **Note 4 under Sec.35. Page 42 of Madras Stamp Manual.**
37. **Impounding document lost in transit:-** In the case of an instrument impounded by the Judge for want of sufficient stamp and sent to the collector under Sec.38 (2) and lost in transit, held that the Collector may equitably deal with the copy as if it were the original, making a note on the document of the circumstances. **Note 2 under Sec.38 page45 of M.S.M.**
38. **Mortgage deed executed on impressed stamps instead of Non-Judicial stamps is treated as not duly stamped:-** A mortgage deed liable to a stamp dty of Rs.175 (NJ) under the Indian stamp Act was drawn up on court fee stamps of the same value. It was registered and then impounded and sent to the collector under Sec.33 and 38(2). It was ordered that the document should be returned to the party with instructions to re-execute it on proper stamp stamps (NJ) and then apply for refund of the value of the spoiled court fee stamps. **Note 1 under Sec.37, page 44 & 45 of Madras Stamp Manual.**
39. **No prohibition to write the document on both sides of stamp paper:-** Neither Sec.13 nor Rule 7 prohibits the writing the document on both sides of the Stamp paper. **(Vide Note 2 under Sec.13 and Note 2 under Rule7)**

40. **Deficit stamp and penalty not to collect on forgery document:-** 'A' the first wife 'B' presented for registration a maintenance deed. The document was insufficiently stamped, and the collector ordered the payment of the deficit duty and penalty. 'B' when called upon to pay the amount, paid it under a protest that the document was a forgery. **Held**, that a man could not be called upon to validate a document which he declares a forgery. The deficit duty and penalty collected were refunded.  
**Note 6 under Sec.35 of I.S.Act, page 43 of MSM.**

41. **Stamps purchased in A.P.alone shall be used:-**Stamps purchased in A.P.State alone shall be used for instruments chargeable with duty under the Act, as in force in that State. **Rule 3(1)(iii) of Rules under Indian Stamp Act,1899.**

42. **White paper used for complete the document:-**Where a single sheet of paper, not being paper bearing an impressed hindi-stamp, is insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as maybe necessary for the complete writing of such instrument.

Provided that, every such case a substantial part of the instrument shall be written on the sheet which bears the stamp before any part is written on the plain paper subjoined. **Rule 7(2) of Rules under the Indian Stamp Act,1899.**

43. **All S.Rs are Appointed as proper officers:-**All S.Rs are appointed as Proper Officers under Rule-9 of Indian Stamp Rules, 1925. **G.O.Ms.No.437 Revenue (Regn.I) Dept. dt.14-9-95.**

44. **Intimation to the H.R & C.E:-** For every Non-Testamentary document creating endowment in favour of Hindu Religious institution. Intimation in form II.35 (Memorandum form) shall be sent. (S.O.1410(a))

Each intimation shall be serially numbered as **R1, R2 and so on. (S.O.1410 (e)).**

45. **Time limit for Appeal:-** An appeal under Sec.72 or an application under Sec.73 shall be presented in writing to the D.R accompanying by a copy of refusal order within **thirty days from the date of the order (Sec.72 and 73 read with R.R.165 and 166)**



46. **Document returned unregistered at the request of the party:- (S.O. 230, 696(b), 735(2):-** Return of documents unregistered at the request of the presentant application under Sec.35. Government solicitors's opinion.

- (a) That 3 (three) courses are open to the presentant of the document viz.,
  - (i) Registration as regards those who admitted execution and return as regards the rest.
  - (ii) Return as regards all
  - (iii) Registration as regards those who admitted execution and refusal as regards the rest.
- (b) That appeal is available in the case of (iii) prescribed time in the case of (i) and (ii).
- (c) That it is open to the party to choose any of the above courses.
- (d) That the Sub-Registrar cannot take any responsibility in the matter.  
And
- (e) That if the party does not choose any of the three courses the third of the courses mentioned should be followed by the Sub-Registrar.

**(I.G's Procs. No.868/G1/37, dt.7-12-1937).**

## **55.PHOTO SYSTEM UNDER SEC.32-A OF I.R.ACT, 1908**

1. **Sec. 32-A. Compulsory affixing Photograph etc.:-**(1) Every person presenting any document at the proper registration office under Sec.32-A shall affix his passport size photograph and finger prints to the document.

Provided that where such document relates to the transfer of ownership of immovable property, the passport size photograph and fingerprints of each buyer and seller of such property mentioned in the document shall also be affixed to the document.

**(This section inserted by the Registration and other related Laws (Amendment) Act, 2001 (Central Act. 48 of 2001, dt.24-9-2001.**

**It was implement in the State of A.P. w.e.f.1-5-2002 through G.O.Ms.No.198 Rev. (Regn.I) Dept. dt.18-4-2002**

2. **Proforma:-**With a view to ensure uniformity in the implementation of Sec.32-A of Registration Act, 1908 a proforma enabling the presentant/buyer/seller to affix their recent passport size photograph and left thumb impression at the end of the document is enclosed herewith.

**C&I.G's Circular Memo No.G1/8538/99, dt.19-4-2002**

3. **Procedure in CARD Offices:-**The page/pages of the document with are affixed with photos and finger prints may be scanned through **Flat bed** along with scanner settings as **Grayscale**, which is already provided in the **Rescan** feature of **preview** option of imaging and Archival System. **I.G's Memo No.G1/8538/99, dt.22-4-2002.**

4. **Photograph and finger prints required in the following cases:-**

1. that the **presentant** of any document should affix his/her passport size photograph and finger prints to the document in the prescribed format.

2. The proviso to Sec.32-A stipulates that the documents relating to the transfer of ownership of immovable property shall be affixed with the passport size photograph and fingerprints of each buyer and seller of such properties obviously this **proviso governs only sale transactions.**

3. In respect of documents relating to sale of immovable property where **minors are involved in the capacity of buyer or seller and are presented by guardians** the passport size photographs and finger prints of the minors and guardians in the prescribed format.

4. If the **seller represented by a Power of Attorney holder(s)**. Such power of attorney holder(s), shall affix his/her/their passport size photograph(s) and finger prints and also the passport size photographs and finger print of each of the Principal(s) and finger prints of each of the buyer in the prescribed format.

5. In respect of documents relating to sale and purchase of immovable properties of **Temples, Religious, Charitable Institutions, Companies, Firms, Societies and Trusts etc.**, the person authorized by them shall be treated as the seller or buyer as the case may be and he/she shall affix his/her passport size photograph(s) and finger prints to the document in the prescribed format.

6. When a document executed by a **person exempted under section 88 of the Registration Act is presented**, the person presenting the document shall affix the passport size photograph and finger prints of the person so exempted under Sec.88 of I.R.Act and also affix his/her photograph and finger prints to the document in the prescribed format.

But the person exempted from personal appearance under Sec.88 need not affix his/her passport size photograph and finger prints on the format in respect of any subsequent document if the photograph and finger prints have already been affixed to the document in connection with a document previously registered in that registering office.

7. The copies of certain orders, certificates and instruments are to be sent to the registering officers for filing for filing by the registering officers U/Sec.89 (1) to (6) of I.R.Act, the provisions under Sec.32 A are not applicable.

8. The sample endorsement under Sec.52 is communicated herewith.  
**(C&I.G, s Memo No.G1/8538/99, dt.10-05-2002)**

5. **Clarifications on the above Issue:-** (i). In case of transactions relating to sale of immovable property, the presence of the buyer(s)/purchaser(s) is not compulsory under Sec.32-A at the time of registration.
- (ii) In all such cases, the signature of the buyer/purchaser is also not required on the document at the time of registration. Only the photograph(s) and finger prints of the buyer/purchaser are required to be affixed in the format prescribed.
- (iii) If the seller (Principal) is represented by a power of attorney holder, the presence of the seller (principal) at the time of registration is not necessary. Only the photograph(s) and finger print of the seller(s) (principal) are to be affixed in the format prescribed and also the passport size photograph and finger prints of the power of attorney holder.

(iv) In case of Mortgage/Reconveyance deed, if the Mortgager presents the document, it is sufficient if the recent passport size photograph and finger prints of the mortgagor are affixed to the document in the format prescribed. The photograph and finger prints of the officer so exempted under Sec.88 are not necessary to be affixed to the document.

(v). If the officer so exempted under Sec.88 of I.R.Act, and who in the capacity of executant or claimant chooses to present the document either by himself or through messenger, then the recent passport size photograph and finger prints of the officer exempted under Sec.88 and that of the messenger are to be affixed to the document in the format prescribed. **(C&I.G's Memo No.G1/8538/99, dt.19-06-2002.)**

6. **Exemption of Photo and finger prints: -** (1). In respect of the G.P.A documents registered before 24-9-2001, subsequent registrations by the G.P.A holders and in respect of G.P.A documents registered between 24-9-2001 and 30-4-2002, subsequent registrations by the G.P.A holders are permitted without affixing the photographs and finger prints of the Principal owners, subject to condition that the G.P.A holder affixes his photograph and finger prints on the documents and execute a declaration on a non-judicial stamp paper that the principal owner is alive and that the G.P.A is still in force. This exemption is allowed upto 30-9-2003.

(2). All fresh G.P.As registered from 1-5-2002, be executed with passport size photographs of the owner/owners of the land/property and G.P.A holders. Once such G.P.A documents are registered with the Registering Authorities, the G.P.A holder in every subsequent registrations effected by him would attach a copy of the registered G.P.A document apart from affixing passport size photographs and finger prints of G.P.A holder and buyer on the documents. The G.P.A holder execute a declaration as stated above. Presence of the Principal owner would not be required for such subsequent registrations. **(G.O.Ms. NO.384 Rev. (Regn.I) Dept. dt.28-6-2002)**

7. **Affix Thumb Impression of Buyer or his representative in T.I.R is compulsory:-**Government after careful consideration, hereby order that it is compulsory for the Buyer or his representative to affix fingerprints in the Thumb Impression Register also, at the time of registration of documents and these orders shall come into force with immediate effect. **G.O.Ms. NO.1046 Rev. (Regn-I) Dept. dt.16-10-2003.** However the photo and the thumb impression of the buyer have also to be furnished by the authorized representative when buyer is not present along with the document to be registered. **Govt. Memo NO.4214/Regn.I(1)/2004, dt.20-10-2004.**

8. **Stamp Exemption to Spl. Power:-**Exempting the payment of stamp duty in full, payable on special power of attorney through which the buyer authorizes his representative to submit the format with photograph along with his finger prints under Sec.32-A of Indian Registration Act,1908. **G.O.Ms.No.297 Rev. (Regn-I) Dept. dt.25-3-2004 and C&I.G's Memo No.G1/8538/98, dt.28-10-2004**
9. **Special Power does not require any attestation:-** Format for photographs and finger prints to be adopted in cases where the Buyer is not present before the Sub-Registrar. The Special Power of Attorney specified in G.O.Ms. NO.297 dt.25-3-2004 does not require any attestation/registration/attestation by Notary etc., **C&I.G's Memo No.G1/8538/98, dt.8-11-2004.**
10. **Exempt the presence of Buyers in other States and Abroad:-**All S.Rs are directed to exempt the presence of buyers or their representatives in cases of buyers residing in other States/Foreign Countries, subject to submission of proof of identity and residence like, true copy of ration card/Driving License/Identity Card issued by the Employer/Pan Card issued by IT Dept/Residence certificate from any Revenue Official/Consulate/Embassy Official, attested by any Gazetted Officer/Notary public along with such request made on the format prescribed U/Sec.32-A. **(C&I.G's Memo No.G1/8538/98, dt.18-12-2004).** But it is therefore made clear that there no exemption for buyer or his representative to be present before the Registering authority even when they are residing out of the State/out of the Country. **C&I.G's Rc.No.G1/8538/98, dt.29-5-2007.**
11. **Photos of Both Executants and Claimants required only in Sales:-**Pass port size photos (**Colour/Black and white**) have to be obtained from both executants and claimants for which registration is sought for. In **all other class of documents the photos the presentant alone is sufficient.** **(C&I.G's Cir. Memo No.G1/8538/99, dt.31-5-2006.**
12. **Latest Clarification** (i). Where the Agreement of Sale or Development/Construction Agreements coupled with G.P.A in one document and photographs and thumb impressions of principals had been affixed at the time of registration of such document, there is no need to insist for affixture of photographs and thumb impressions of the principals on the subsequent documents executed by the agent. The G.P.A

holder will also execute a declaration on Non-Judicial Stamp paper that the principal owner is alive and that the G.P.A is still in force.

(ii) However, in case of simple G.P.As not coupled with Sale Agreement or Development Agreement/ Construction Agreement, wherein no interest was created in favour of the agent, it is necessary that photographs and Thumb impression of the Principals are affixed on the Sale deeds subsequently executed by the G.P.A holder. The G.P.A holder will also execute a declaration on Non-Judicial stamp paper that the principal owner is alive and that the G.P.A is still in force.

(iii). In pursuance of the orders issued in G.O.Ms.No.384 Revenue (Regn-I) Dept. dt. 28-6-2002, in both the situations explained above, the G.P.A holder in every subsequent transaction effected by him would attach a copy of registered G.P.A/AGPA/DAGPA document apart from affixing his passport size photograph(s) and thumb impression(s). The photograph and thumb impression of the buyer(s) shall also be affixed on the document. **G.O.Ms. NO.246 Rev.(Regn-I) Dept. dt.27-2-2008).**

## **56. IMPORTANT ENDORSEMENTS AND CERTIFICATES**

1. **Endorsement after delay condoned by the District Registrar. (Rule 40(ii) of I.R.Act.)**

"Acceptance for Registration/admission to registration was directed by the District Registrar of .....in his order No.....dated.....on payment of the fine of Rs.....for a delay of .....under Sec.25/34 of Registration Act, 1908.

Date:

Signature of S.R.

2. **Endorsement for Attestation of Power. (Rule 49)**

**No.....of .....201..**

Executed in my presence at .....this .....day of .....201..(and also

Telugu date) by (AB).....who is personally known to me or whose identity is proved by

CD Signature with additions

EF Signature with additions

Signature of Registering Officer

(Seal)

3. **Special Power shall be retained and filed in the office with the following endorsement (Rule 50(i)).**

**No.....of 201...**

Presented with Document No.....of 201..... of Book..Volume.....pages.....

Date.....

Signature of S.R.

4. **If a document is presented for registration under General Power shall be returned with the following endorsement.(Rule 50(ii))**

"Presented with Document NO.....of 201.....of Book....Volume.....Pages...

Date:.....

Signature of S.R

5. **When a document is presented for registration by a person entitled to present it and execution is admitted by an agent under Power of Attorney, the following endorsement shall be made on the power, which shall be retained and filed or returned, according as it is a special or a general power.(Rule 50(iii))**

**No.....of 201...**

Presented in connection with document NO.....of 201....of Book.... Volume.....Pages.....

Date.....

Signature of S.R.

6. **A copy of map or plan accompanying a document presented for registration shall, where the document relates to immovable property, be filed in Book-I and cross-reference shall be entered in the file Book I and Book I as shown below. (S.O.877)**

**On the map or plan**

"Accompanied document No.....of 19.... Of Book I Volume .....Pages.....

Signature of S.R with (Big Seal)

**At foot of the entry of the document in Book I**

Note:-Map or plan accompanying filed at page .....of Volume of File Book I

Signature of S.R with date

7. **In the case of document presented for registration in duplicate or triplicate, the duplicate and triplicate shall be examined with the original and shall bear the following additional endorsement.**

**Duplicate or Triplicate**

Difference between the original and the duplicate.....

Blanks, alterations and erasures in this.....

Compared by: (Reader)  
(Examiner)

Date:

Signature of S.R.

A note shall be entered below the Certificate of Registration on the original as regards the number of copies registered with the original and signed by the Registering officer.

8. **If the document presented by the messenger on behalf of official functionary who is exempted for personal appearance, the following endorsement shall be made.**

**S.O.691,578(a), and 599(a)(v).**

**Note: Rule 25(iii) is not applicable as the document presented by the claimant who is otherwise entitled to present the same. However the letter received from the Official functionary must be dealt with under S.O.599 (a)(v).**

"Presented in the Office of the Sub-Registrar of .....and fee of Rs..... paid between the hours of .....and .....on the ....day of .....201..../(Telugu date) .....with letter No.....dated.....from.....by

Left thumb impression Signature of messenger with addition



**Identified by**

1. Signature with addition
2. Signature with addition

I have satisfied myself as to the execution of the instrument by Sri.....(official functionary designation and place of working) who is exempted from personal appearance under Sec.88 (i) of the Registration Act, 1908.

Date:

Signature of S.R.

9. **A Copy of Court decree presented for registration.**

"Presented in the office of the Sub-Registrar of .....and fee of Rs.....paid between the hours of .....and .....on the .....day of.....(month)201...../(Telugu date).....by

Left thumb impression      Signature with additions (claimant)

**Identified by**

1. Signature with addition
2. Signature with addition

Date:

Signature of S.R

**Note: 1. Enquiry before registration by registering officer does not apply to copies of decrees or orders. (Sec.34 (5) of I.R.Act)**

**2. A copy of a decree or order may be presented by any person claiming under the same. (Sec.32 (a))**

**3. A copy of decree or order may be presented in the office of the Sub-Registrar at which the decree was made or in the office of all the claimants desire it to be registered (S.O.215 (b))**

**4. Certified copies of decrees or orders of Court presented for registration under Sec.32 of Registration Act require to be stamped under the court fees Act. (S.O. 216(c)).**

**5. Decrees or orders forwarded by the court itself for registration through its messenger without certification as a true copy should be treated as original decrees or orders and the procedure laid down for registration in orders 578 and 691 should be followed. (S.O.216 (a)).**

10. **When a sealed cover containing a will is opened under Sec.45, the following endorsement, shall be made on the will:(Rule 81)**

"Having satisfied myself that the testator thereof is dead, the sealed cover containing this will is opened on the application and in the presence of (Signature and addition) this.....day of.....201.....

Signature of Registrar

**After copying the following certificate shall be added instead of registration certificate.**

"This will had been copied in Book 3 as No.....of 201....  
Volume.....Pages.....

Date:

Signature of Registrar  
(Seal)

11. If the document partially registered and partially refused, the following certificate shall be added.(Sec.60 of I.R.Act)

"Registered as No.....of Book.....Volume.....pages as regards  
E.F with addition (or as regards property to be described in brief).....

Date...../.....(Telugu date)

Signature of S.R  
(Seal)

Refusal No.     of 201..

"Registration refused as regards G.H with addition (or as regards  
property to be described in brief).....

Date...../.....(Telugu date) Signature of S.R.  
(Seal)

12. **Re-Registration of Document:-**When the document was partially registered and partially refused and again it was ordered to be registered by the D.R or by the Court, the following procedure should be followed.

1. Fresh number shall be assigned.

2. Copying fee should be levied. (Now there is no copying fee) **S.O.536**

3. The following endorsement should be made.

"Presented again in the office of the Sub-Registrar.....under  
orders..... of the.....District Registrar.  
Date.....passed in appeal No..... of.....and fee of Rs.....paid  
between the hours of .....by

LTI (signature of presentant)

Identified by

IW.1

I.W.2

Date

Signature of S.R

**Note:-full fee shall be levied for the re-registration of a document which  
is effected under Sec.24 of I.R.Act. (S.O.422)**

13. **Will Enquiry: A will presented for registration after the death of the testator and registered after enquiry under the Act. (Rule 73)**

"Presented in the office of the Sub-Registrar of.....and fee of Rs.....paid between the hours of .....and .....on the ... day of.....(month)201.. / (Telugu date).....by

Left thumb impression..... Signature of presentant with addition.

**Identified by**

1. Signature of identified witness with addition

2. Signature of identified witness with addition

Date:

Signature of S.R

**In the process of enquiry, the following endorsement shall be made. (Rule 73)**

The witnesses whose signatures are affixed below have been examined under clause (2) of Section 41 of the Indian Registration Act, 1908, in reference to this document

Left thumb impression Signature of EF with addition

Left thumb impression Signature of GH with addition

and so on

**After conclusion of the examination of the witnesses, the registering officer decided to register the will, the following endorsement shall be made.**

I am satisfied from the evidence of the witnesses whose signatures appear above.

(a) that the will was executed by the testator

(b) that the testator is dead and

(c) that the person presenting the will is entitled to present the Same

Date:

Signature of S.R.

14. **If the document re-presented as per the orders of the District Registrar on appeal, the following endorsement shall be made.**

"Presented again in the office of the Sub-Registrar .....under the order of the District Registrar of .....dated.....passed in Appeal No.....of .....and fee of Rs.....paid between the hours of .....and .....on .....the .....day of.....(month)201.../.....(Telugu date) by.....

Left thumb impression Signature with addition (claimant)

**Identified by**

1. Signature with addition

2. Signature with addition.

Date:

Signature of S.R.

**Note:-When a document refused registration is ordered to be registered either by Registrar, or by the Court, the following note shall be added at foot of the entry in Book 2 Volume. "Registered under the orders of Registrar/Court as No.....of 201....of Book 1 Volume.....pages..... (Rule 175)**

15. **Endorsement on the application for attendance:  
(S.O.662, 663(a), 664, 671, 672)**

VISIT NO.....OF....201..

Presented at.....(Name of Office) between the hours of .....and  
.....on the .....day of.....(month) 201....

Fee collected (S.O.671 (a))

Attendance proposed to be made between the hours of .....on.....  
informed the applicant in writing through messenger.

Signature of S.R.with date

Received the communication informing the date and hour when the  
attendance will be made.

Signature of Messenger with date

Attended the private residence between the hours of .....and  
.....on.....and attested the power as No.....of...../admitted the  
document and also registered the same as No.....of.....of Book...

Left the station at.....(time)on.....and return back to office at  
.....(time)on .....

Minimum T.A for attending at private residence appropriated by the S.R.

Signature of the S.R. with date

Received Rs.....being the minimum T.A. for attending at the  
private residence.

Signature of the S.R. with date

**Note: An application for attendance at a private residence shall be in writing and shall in all possible cases, be signed by the person on whose behalf attendance is required. (R.R.41)**

16 **Intimation refusal (I.G's Memo NO.G1/14021/95, dt.16-5-95, page 129 of A.P.S.R's Diary, 1996)**

"It is hereby informed that the document executed by.....in favour of .....and presented before the undersigned and admitted as P.No.....201....on.....has been refused registration for the following reasons.

- i) Failure to produce permission form the Wakf Board/Endowments Dept/Commissioner Commercial Taxes/Commissioner Excise, within reasonable period.
- ii) Failure to obtain and produce permission of the District Collector, who is the "Agent" as required under the A.P.Scheduled Areas Land Transfer Regulation.
- iii) Failure to present the document within the prescribed time,
- iv) Failure of the executing parties to appear within the prescribed time.
- v) Execution is denied by the purported executant
- vi) Failure to pay the prescribed fee/fine
- vii) Description of the property is insufficient to identify it.

The refusal order has been passed by the undersigned on .....  
A copy of it will be granted to the party upon application to the undersigned.

An appeal against the refusal order lies to the D.R.....within thirty days from the date of refusal order.

Signature of S.R  
(Seal)

To,  
Sri.....

17. **Check-Slip in respect of Documents kept pending for registration (I.G's Memo No.G1/14021/95, dt. 16-5-95, page 127 of A.P.S.R's diary, 1996)**

It is hereby informed that the document executed by.....in favour of..... And presented before the undersigned on.....has been, upon scrutiny, kept pending as No...../201....for registration for the following reasons:

- i) Determination of market value of the property, which is the subject matter of the documents, by the .....who is Collector under Section 47-A of the Indian Stamp Act, 1899 and collection of the deficit duty, if any.
- ii) Production of declaration under Sec.19 of the A.P.Land Reforms (COAH) Act, 1973.

- iii) Appearance of Sri.....who has executed the document, and for recording his admission of execution.
- iv) Payment of deficit duty and fee arrived at after verification of market value of the property.
- v) Clarification from the D.R as to the classification of the document and its chargeability to duty.
- vi) Production of permission from the Wakf Board/Edowments Dept/Commissioner Commercial Taxes/ Commissioner Excise.
- vii) Production of permission from the District Collector, who is the "Agent" under the A.P. Scheduled Areas Land Transfer Regulation.
- viii) Condonation of delay in presentation of the document/appearance of the executants.
- ix) Spot inspection of the property

The document will be registered after the above requirement is duly fulfilled.

This is for favour of information.

Date:

Signature of S.R.  
(Seal)

To,  
Sri.....

18. **Payment endorsement on the document if gives consideration at the time of registration.**

"Rupees.....were paid (or jewels described in the instrument were delivered) in my presence by.....to....."

Signature of payer (or deliverer)

Signature of payee (or recipient)

Date:

Signature of S.R.

**Note:-**presentation endorsement was changed after introduction of photo system as follows:

"This document is presented in the office of the (Sub) Registrar of .....along with the photographs and finger prints required in compliance with the provisions of Section 32-A of Registration Act, 1908 by Sri.....and fee of Rs.... ..paid between the hours of .....and .....on the .....201....by sri....."

.....  
I.G's Memo No.G1/8538/99, dt.10-5-2002, published in A.P.S.R's Diary, 2003.

## IMPORTANT CERTIFICATES

1. **Under Sec.16 of I.S.Act, 1899**

**Application under Sec.16 of I.S.Act. (New S.O.476) Proforma in page 630 of old regn manual)**

To,

The Registrar/Sub-Registrar of.....

Sir,

I produce herewith a deed of \*.....with a deed of\*.....and request that the stamp duty paid on the first mentioned document may be denoted on the second, with reference to section 16 of the Indian Stamp Act, 1899.

(\* Nature and date of document to be specified)

**S.O.476(c):-**A certificate under 16 is required in respect of the documents of the following nature:- (1) Counterparts (2) Duplicate (3) Supplemental deeds (4) Sales in f/o mortgagees stamped under last proviso to Section 24 of the Stamp Act. (5) further charge with possession on simple mortgage (6) auxiliary, collateral, additional and substituted security (7) lease, partition and settlement stamped under the proviso to Article 31, 40 and 49 respectively of Schedule-IA and (8) lease deeds executed in favour of mortgages without possession falling under the explanation to Article 35 of Schedule-IA to the Stamp Act.

**Note:-A certificate is unnecessary in respect of transfer of mortgage.**

The certificate on **Sales in favour of Mortgagees** (item No.(4) above)

" I hereby certify that on the production of the mortgage deed executed in favour of the vendee/or of the person from whom the vendee has obtained the mortgage rights/in respect of property dealt with herein I have satisfied myself that the stamp duty of Rs.....has been paid therefor."

Date:

Signature of S.R

The certificate in respect of **Lease deeds executed in f/o mortgagees without possession in item (8) above with the words "lessee" substituted in the place of "vendee" wherever the word occurs.**

The certificate in respect of deeds mentioned in items (1), (2), (3), (5), (6), and (7).

" I hereby certify that on the production of the original instrument, I have satisfied myself that the stamp duty of Rs.....has been paid therefor."

Date:

Signature of S.R

**The Certificate in respect of Sale deeds executed in pursuance of Sale Agreements. (I.G's Procs. No.AR1/181/88, dt.30-3-88)**

"I hereby certify that on the production of the original (un) registered sale agreement dated.....executed by.....in respect of property dealt with herein I have satisfied myself that the stamp duty of Rs.....has been paid therefor.

Date:

Signature of S.R.

If the original sale agreement is un-registered, the following endorsement shall be made on the every sheet to prevent claim for refund of stamps.

" Certified that the stamp duty borne by this document is denoted under Sec.16 of I.S.Act, on the subsequent sale deed registered as No.....of.....at Sub-Registry Office.....and no refund of stamp duty can be claimed on this stamp.

Date:

Signature of S.R.

Note-Xerox copy of the agreement may be preserved in the office in case of unregistered docts.

**2 Compounding fee Endorsement**

**PROFORMA-IV**

(Para 8 of C&I.G's Cir.Memo NO.MV2/22407/98, dt.22-1-1999)

The value of the property/the consideration is Rs.....as determined by the .....(Designation) as Authorized Officer U/Sec.70 (2) of I.S.Act. in his Order No.....dated.....

A compounding fee of Rs.....was levied.

S.R.O/R.O.....

Date:.....

.....  
Designation & Authorized  
Officer U/Sec.70 (2) of I.S.Act.

**3. Certificate under Sec.31 and 32 of I.S.Act,1899**

I hereby certify that the full duty of Rs.....(Rupees.....) with which the instrument is chargeable has been paid.

Station:

Date:

Signature  
Designation & Collector  
U/Sec.31 & 32 of I.S.Act,1899



4. **Endorsement under Sec.40 & 42 of I.S.Act, 1899**

I hereby certify that the deficit stamp duty of Rs.....(Rupees.....only) together with a penalty of Rs.....(Rupees.....only) have been levied in respect the document from.....(address)

Station: District Registrar  
Date: & Collector u/sec.40&42  
of

I.S.Act,1899

5. **Endorsement under Sec.41 & 42 of I.S.Act, 1899**

I hereby certify that the proper/deficit stamp duty of Rs.....(Rupees.....) has been levied in respect of this instrument from Sri.....(Address) on the basis of the agreed market value/consideration of Rs.....being higher than the consideration/agreed market value.

Date: Signature  
Designation & Collector u/sec. 41  
and 42 of I.S.Act, 1899

6. **Endorsement under Sec.47-A of I.S.Act, 1899. (I.G's Memo No.MV2/1421/87, dt.30-06-1988.**

**FORM-IV**

(See rule 7(3))

This is to certify that the difference in the amount of stamp duty of Rs.....(Rupees.....only) fixed by the Collector under Sub rule (1) of Rule 7 of the A.P.Stamp (Preventions of under valuation of instruments) Rules, 1975 has been paid by Sri.....on.....and it is held that the instrument is properly stamped.

Signature of S.R.

7. **Endorsement under Sec.73 of I.S.Act, 1899**

I hereby certify that the deficit /proper stamp duty of Rs.....(Rupees.....) has been levied in respect of this instrument/document from Sri.....S/o.....Residence of.....

Station:  
Date: Collector under Stamp Act.  
(Seal)

8. **Endorsement on Rt.D.M (Receipt for due amount on Mortgage)**

When an instrument is executed in the form of an endorsement written across or at the foot or back of any previously registered document e.g., an assignment of a lease, the transfer of an interest, a receipt or discharge acknowledging consideration money or any payment secured by the registered instrument, such endorsement alone shall be numbered and registered as a separate instrument and a note in the following form should be entered in the register. (S.O.866)

**Note: Written across (or at foot or back of) document.**

**No.....201.....of book.....of Vol.....page.....**

**Signature of S.R with date.**

9. **Opening certificate on the register books.**

The Sub-Registrar shall add the following certificate on the back of the fly leaf or on the back of the title page of the blank Register Book and File Book. (S.O.1153 (d))

“Certified that this register/file book has been examined by me and that it contains no/the following defects.

(a)

(b)

(c)

Etc.,

Date:

Signature of S.R

Of these defects, those shown under (a) or (b) or (c) etc., have been rectified under the orders of the Registrar NO.....dated the.....

Note:-Petty defects, such as the soiling or creasing of a page need not be noted.

10. **Closing Certificate on the register books (S.O.1157 (b))**

Certified that I have examined this register/file book after completion and that it contains no defects/ a report of the defects has been made to the Registrar.....in No.....dated the.....201.....

Date

Signature of S.R.

On receipt of the Registrar's Orders directing the rectification or noting of the defects reported by the Sub-Registrar, a certificate in the following form shall be added:-

The following defects are noted here under the orders of the Inspector-General/Registrar No.....dated the .....201....

(a)

(b)

(c)

For defects which have been noted at foot of the copy of the document under the orders of the Inspector-General/Registrar NO.....dated the.....201.....: see pages.....

**57. CONTENTS OF DIARIES PUBLISHED BY THE A.P.SUB-REGISTRAR'S ASSOCIATION.**

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	189	Return of documents un-registered at the request of the presentant	I.G's Procgs No.868/G1/37 dt. 7-12-1937.

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	25	Short Notes on A.P. Leave Rules,1933	
	45	A.P. T.A.Rules.	
	61	A.P.C.S.(C.C.&A) Rules	
	69	A.P.C.S.(Conduct) Rules, 1964	
	90	Synopsis on District Office Manual.	
	102	Procedure for processing of Pension Cases.	
	115	Points to be kept in view for the Calculation of Pension & Gratuity	
	134	A.P. Civil Pension Commutation Rules	
	147	Certain examples regarding Calculation of pensioner benefits.	
	157	Commutation of Pensions	
	163	Loans and Advances	
	178	Impounding of documents.	
	184	Adjudication of Docts. U/Sec.41 in r/o Docts. Falling U/Sec.47-A	
	187	Undervaluation	
	195	Will Enquiries-Procedure-Instructions	
	207	Security Bonds	
	212	Latest Instructions M.V.Scheme.	
	217	Adding of Certificate U/Sec.16 of I.S.Act, 1899-Proforma and Instructions	I.G's Procgs.No.AR1/181/88, dt.30-3-1988
	217	The recital "to sell the property without intervention of the Court, if the mortgagor becomes insolvent.	I.G's Procgs.No.S2/579/88 dt.9-3-88

218	In a deed of dissolution of partnership 16 partners who invested their immovable property towards their shares released their interest in f/o 17 <sup>th</sup> partner for cash consideration and the 17 <sup>th</sup> partner who invested cash towards his share was allowed to continue the business. <b>It is held as "Dissolution Cum-Conveyance" falling u/Art. 20 of Sche-IA.</b>	I.G's Procs. No.S3/4504/86, dt.7-4-1988
218	The Assignment deed creating a charge in f/o financial institutions, regarding which the original doct. is not duly stamped, should be treated as deed evidencing mortgage by way of deposit of title deeds or simple mortgage, as the case may be depending upon the recitals.	I.G's Cir. No.S2/27524/A/87, dt. 16-5-1988
219	Gift in f/o A.P.S.R.T.C for the purpose of constructing Bus Stand is a Settlement for charitable purpose. Concession Notification 13 applied.	I.G's Cir. Memo No. S4/1668/86, dt. 22-7-1988
219	Mortgage deeds in f/o L.I.C for house Building advances –Power of Attorney Clause is only contingency clause.	I.G's Cir. Memo No. S3/14729/86 Dt. 27-8-1988
219	No application of Sec. 47-A to Release of General terms, release of Maintenance right, Release of Lease Hold right etc.,	I.G's Cir. Memo No. S1/12098/86, dt.7-1-1987
220	Release of Mortgage right should be Charged maximum Stamp Rs.50/-	Cir.Memo No.S1/6569/88, dt.11-10-1988
221	"Bonded Labour" comes under the Category of "landless workers" for the purpose of exemption of T.D in terms G.O.Ms.No.1072 dt. 25-10-78,	I.G's Cir. No.S1/17223/88 dt. 24-10-88
221	Through the revival letters the parties Extending the period of original Mortgage treated as fresh mortgages.	Cir. No.R Dis S4/11546/87, dt.10-11-88
221	Stamp and fee exemptions	G.O.No.735, dt.2-11-88
222	D.Rs, Audit D.Rs and the A.D.Rs are appointed as Collectors U/Sec.41-A of I.S.Act, 1899	CCS&LR's No.U3/1509/86, Gazette dt.17-10-87
223	Latest instructions on the Urban Land Ceiling.	
228	Table of classification of Docts.	
234	The D.Rs Condone the delay of 5 Years U/H.M.Act, 1955	Procs. No.BDM/1143/88, dt.16-11-88
234	A.P.Scheduled Areas Land Transfer Regulation, 1959, is applicable to Sites and houses on par with lands	Memo No.G1/21683/88, dt.15-9-88
234	Guidelines issued for sanction of	Memo No.S1/20993/88,

		S.V.Licences.	15-9-1988
236		Duties and responsibilities of R.K	Procgs. No.G1/24170/77
		Of R.O.-instructions-Issued.	Dt. 12-9-1977
238		Maintenance of Stamp Counter	Procgs.NO.G.S.O2/2948/
		Records and preservation.	82, dt.2-8-82, Procgs. NO.
			G.S.O2/4814/84, dt.18-12-
			84, and 20-12-84
<b>1990</b>	1	Indian Stamp (A.P.Amendment)	
		Act, 1989	
	7	Schedule-I and IA	
	54	Table of fee under Regn. Act, 1908	
		-286-	
	89	Registration fee leviable as per	
		S.Os.	
	91	Income Tax Act, 1961	
	112	A Note on Release deeds	
	125	Certain guidelines to S.Rs.	
	129	Errors in Regn. Of Docts. and	
		Remedies.	
	131	Rectification of defects in T.I.	
		Registers and Book-I Volumes	
	136	A Note on Gifts and Settlements	
	138	Application of M.V. to Agreement	
		to sell	
	139	Amendment to Conduct Rules	
	144	Preperation of Half Yearly panels.	
	146	Fees tables under other Acts.	
<b>1991</b>	1	Schedule-I and IA	
	61	A Note on Mortgage deeds	
	65	A Note on Equitable Mortgage	
		by way of Deposit of Title deeds	
	70	A Note on Partition deeds	
	74	A Note on dissolution of Partnership	
	80	Gist on A.P. Revised Pension Rules	
	94	Construction rates w.e.f. 1-1-88	
	96	Instructions on adoption of Higher	I.G's Procgs. No.MV1/
		Values, Small bits, bulk lands and	20363-A/90 Dt. 10-8-90
		Internal Audit.	
<b>1992</b>	1	Schedule-1 and IA	
	51	Uniform rates of Regn. Fee	
	91	Certain instructions on U.L.C	
	106	Rent fixation to private buildings	
		Procedure.	
	109	Gift Settlement in f/o 'Concubine'	Cir.Memo NO.S1/29701/90
		Chargeable at the rate of 6%	dt. 31-12-90
	109	Recovery of deficit revenue from the	Procgs. No.S1/14746/91
		Parties-implications of statutory	dt.2-6-91

	Provisions explained	
110	Lease on Tolls on bridges etc., Treated as premium	Procgs.No.S3/23775/83 dt. 3-6-91
111	Gift Settlement in f/o Great-Grand Child attracts stamp duty at 6%.	Procgs. No.S1/24755/91 Dt. 3-9-91
111	Adding of blank stamp papers to an executed documents is not consistent with stamp law.	Memo No.S1/13640/91 DT.29-7-91
111	M.V.applicable to "Mortgage by Conditional Sale	Procgs. NO.S1/19887/91 dt. 12-10-91
112	D.Rs, Audit D.Rs and A.D.Rs are Appointed as Collectors U/Sec.41-A	CSS&LR No.U3/1509/86 Gazette dt.17-10-87
112	Notice U/Sec.41-A-Proforma	
116	Proceedings U/Sec.41-A, Proforma	
120	Applicability of M.V. to the Docts. Executed for the lands owned by the Govt.	Memo No.MV-3/20878/88 dt.31-1-1991
121	M.V. applicability to small bits in Agricultural lands	Procgs. NoMV1/2760/91 dt.16-4-921
121	Instructions in referring the docts. Under Sec.47-A of I.S.Act.	Memo No.MV1/17239/91 dt. 29-7-91
134	Procedure to recover the revenue From the party under A.P. Revenue Recovery Act. Act.	Memo NO.MV1/21812/91 dt. 15-9-90
<b>1994</b>		
1	Schedule-IA of I.S.Act, 1908	
42	Amendment to Indian Stamp Act.	
43	Uniform rates of Registration fee	
87	Modifying the instructions issued in I.G's Procgs. No.S1/25095/76 dt. 30-9-77, legal heirs of a deceased partner may be viewed on par with other partners. The above position was reiterated in the present clari- fication.	I.G's procgs. No.S1/39658/ 92, dt. 10-2-1993
88	Chargeability of an instrument Styled as Security Bond executed By Surety and Borrower	Cir.Memo No.S4/697/92 dt. 30-8-93
88	Clarification regarding nature and Chargeability of docts. styled as "Supplementary Mortgages" (Doct. No.P27/93 of R.O.Kurnool.	I.G's procgs. No.S1/18617/ 93, dt. 2-9-93
89	Subsidised Industrial Housing Scheme Lease-Cum-Sale Agreements and subsequent sale deeds-Chargeability of documents.	Procgs. No.S1/23817/93 dt. 14-10-1993.
90	Chargeability of S.D to Engagement Bond-furnished by S.Vs.	Cir. Memo No.S5/26400/93 dt. 9-12-93
91	Present Buildings rates u/MV.Scheme	



	95	Latest Instructions under the M.V Scheme	
	101	Condonation of delay-delegation of Powers to Marriage Registrars up to 5 years.	Cir. Memo No.BDM/1143/88, dt.13-10-93
	105	Latest Instructions on Stamps & Stamp Vendors	
	110	Revised Pay Scales, 1993	
	132	Defects Appertaining to Entries in Register Books	
	137	An Ordinance to amend the A.P. Apartments (Promotion of construction and Ownership) Act, 1987	
<b>1995</b>	1	Indian Stamp Act, 1908 (with Illustrations)	
	210	Rules under Indian Stamp Act.	
	221	Rules under Sec.47-A of I.S.Act.	
	235	Rules under Sec.73 of I.S.Act.	
	238	Notification-13, dt.17-12-1938	
	251	Concession and Exemptions of Stamp duty & Regn. Fee	
	261	Uniform rates of Regn. Fee.	
	285	Stamp duty at Glance	
	289	Stamp duties under Schedule-IA From 1959 to up to date.	
	297	fee under Hindu Marriage Act.	
	298	fee under Spl. Marriage Act.	
	299	A.P. Assigned Lands Act, 1977	
	307	Certain instructions on M.V.Scheme	
	340	A Note on Powers of Attorney	
	345	A Note on Rectification deed	
	348	Registration of documents executed By Govt. Officers & Public Functionaries.	
	351	A.P. Scheduled Areas Land Transfer Regulation Act, 1959.	
	359	A.P.S.A.L.T. Rules, 1959	G.O.No.763, dt.11-8-69
	383	Instructions on Allocation and Adjustment of Transfer Duty	
	389	Instructions on I.T.C.C.	
<b>1996</b>	1	Schedule-IA to I.S.Act, 1908	
	54	Uniform rates of Registration fee	
	89	Stamp duty at a Glance	
	92	Registration fee at a Glance	
	94	C&I.G as Chief Controlling Revenue Authority-Notification	G.O.No.153 Rev. (Regn-I) dt. 25-3-1995
	95	Indian Stamp (A.P. Amendment) Act, 1995 (Act. No.21 of 1995)	G.O.No.173 Rev.(Regn-I) Dept. dt.31-3-1995
	100	Six Flying Squads Constituted As per G.O.No.211, dt. 25-4-95	

101	Declaration of certain D.Rs as Collectors u/sec.47-A of I.S.Act.	
102	Govt. have authorized all S.Rs in the State to undertake audit under 73 of I.S.Act. as per G.O.No.1177 Reve. (Regn-I) Dept. dt.6-10-95	Cir Memo No.S1/26499/95 dt. 6-10-95
106	Instructions on Release in General Terms.	Cir. Memo No.S2/24952/95 Dt. 27-9-95 read with No.S2/24952/95, dt. 11-10-95
107	C&I.G has authorized him to exercise The powers vested in the Board of Revenue as C.C.R.A. Notification	G.O.Ms. No.368 Revenue (Regn-I) Dept. dt.25-7-95 Endt.No.S1/10104/95, dt. 4-8-95
111	Standard format for Sale deeds both in English and Telugu	Procgs. No.G1/11020/94 dt. 12-3-95
127	Check slip in respect of Docts. Kept pending for Regn-format	Memo No.G1/14021/95 dt. 16-5-95
129	Intimation of Refusal –format	---DO---
130	The documents contain full description Of property with reference to T.S No, Block and Ward Number.	Memo No.G1/8683/95, dt. 24-5-95
132	Note added in Index-II as to the Arrear collection of Stamp & fee	Memo No.G1/24370/95, dt. 12-9-95
132	The S.Rs should refer the cases where The M.R.Os state that a particular Survey number excluded from the list orders-modified.	Memo NO.G1/38719/95 dt. 213-7-95
133	With previous sanction of I.G a Special Volume of Book-I or of Book-4 may be opened	G.O.381 Rev.(Regn.I)Dept dt.2-8-95, Endt. No.G1/ 11020/94, dt. 19-8-95
134	Income-tax (tenth Amendment Rules, 1995	Notification No. S.O.636 dt. 12-7-95.
138	Extra fee Rs.50/ shall be levied as Search fee for E.C. granted within a day.	G.O.Ms.No.442 Rev.(Regn-I)Dept dt.19-9-95, Endt.No G1/3089/95, dt. 28-9-95
141	Jt.S.Rs of Hyd, Rangareddy, Vizag, Vijayawada, Guntur and Warangal should not entertain any document for registration U/Sec.30 of I.R.Act without permission of concerned D.R.	C&I.G's Memo No.G1/ 29950/95, dt.17-10-95
141	Construction rates of Buildings w.e.f 25-1-95	Procgs.No.MV1/133561/94 dt. 20-1-95
144	Clarification issued as to the M.V. in Registration of Flats, Development and Sale Agreements with Power of Attorney clause.	Memo NO.MV/18289/95 dt. 1-7-95
149	Powers of D.I.Gs, D.Rs, Vigilance Officers and A.D.Rs.	Procgs. No.MV2/5533/95 dt. 21-2-95
153	Govt. have sanctioned Flying Squads In G.O.Ms.No.211 Rev.(Regn-I) Dept Dt.25-4-95-Staff pattern and duties	Memo No.MV5/12846/95 dt. 9-5-95

157	Return of document on the same Day.	Prcls.No.MV2/2309/95 Dt. 12-5-95
159	It was clarified that the value fixed by the Zonal Managers may be accepted-instructions issued	prcls. No.MV4/190/94 dt. 17-11-95
163	Instructions issued to issue S.V Licences	Memo No.GSO1/6246/95 dt. 28-2-95
164	Franking Machine –Certain instructions issued	Memo No.GSO2/21659/95 dt. 6-12-95
171	Assign Code Numbers to N.J.Stamps Of Rs.100/- and Rs.5000/-	Memo No.GSO1/23199/95 dt. 1-9-95
172	The D.Rs were made custodians of The Marriage extracts, Marriage Registers under Christian Marriage Act.	Prcls.No.BDM/3582/95 dt. 7-2-95
172	Inspections of Notary Records by the D.Rs-Certain instructions-issued	Prcls.No.BDM/3582/95 dt. 7-2-95
178	Hypothecation deed –chargeability Of stamp-clarification-issued	Prcls.No.Cf/27858/93 dt. 22-12-95/
<b>1997</b>		
1	Schedule-IA to I.S.Act, 1908	
41	Uniform rates of Regn. Fee	
76	Stamp duty at a Glance	
79	General Power and Special Power of Attorney-Proforma and validation procedure	
86	Loans to Govt. Servants.	
98	Safe custody fee	Memo No.G1/27167/95 Dt. 30-1-96
99	Asst. Regional Direcotr, Employees State Insurance Corporation, Hyd is exempted from personal appearance U/Sec.88 of I.R.Act.	G.O.Ms.No.11Rev. Dept. dt.3-1-96, Endt. No.G1/ 6877/95, dt.11-1-96
100	It was instructed to accept only typed or printed copies of the documents on a thick and durable paper of fool-scrap size and not to accept any Xerox copies.	Memo NO.G1/18149/96 dt. 7-10-96
101	PTAs and M .Notices transmitted to concerned authorities within a week after the date registration	Memo No.G1/32167/96 dt. 19-11-96
102	Stamp duty remits full in respect of the conveyance deeds evidencing transfer of ownership of Two wheeler Motor Vehicle and auto-rickshaws.	G.O.Rt.No.8 Revenue (Regn-I) Dept. dt.4-1-96
103	Amendment to Notification relating to duty on instruments of Hypothecation of movable properties under I.S.Act, 1899	G.O.Ms.No.189 Rev.(Regn-III) Dept. dt.16-2-96

104	V.Os and D.Rs(Audit) are authorized to prosecution for offences and stay such prosecutions or to compound such offences. Notification	C.C.R.A &I.G's Lr.No. S1/4384/87, dt.22-06-96
104	U/Sec.73, Inspector of Police and Above rank working in the Vigilance And Enforcement Dept. are Authorized to inspect the public offices	G.O.No.488 Rev.(Regn-I) dt. 24-6-96, Endt. No.S1/3527/96, dt. 10-7-96
105	CCRA hereby appoints the 21 D.Rs to be Collectors under Sec.47-A of I.S. Act-Notification	Gazette No.380 dt16-8-96 file No.S1/2243/90
107	All S.Rs in the State have appointed As proper officers by the Govt. under Rule 9 of Stamp Rules 1928.	G.O.Ms.No.437 Rev. (Regn-I) dt. 14-9-95
116	A Note on Gifts and Settlements	
124	Cancellation of Sale deed	
125	Transfer Duty	
<b>1998</b>		
1	Indian Registration Act, 1908 with relevant Standing Orders	
326	Uniform rates of Registration fee	
356	Schedule-IA to Indian Stamp Act.	
388	Stamp duty at a Glance	
390	Registration fee at a Glance.	
392	Pattadar Pass Books are not necessary for registration of Mortgage declaration for filing of Mortgage Bonds.	Memo No.G1/31844/96 dt.11-6-97
392	Docts. kept pending for production of Pattadar Pass Books.	Procs. No.G1/17480/96 Dt. 24-6-97
392	Not to insist Pattadar Pass Books for Registration of Declarations	Govt. Memo No.55907/A&R) Dept. Endt. No.G1/24324/97 dt.29-8-97
393	The Courts need not produce Pattadar Pass books and title deeds in respect of the documents executed by them	Memo No.G1/30612/97 Dt. 17-11-97
393	Additional fee of Rs.50/- shall be levied if the E.C. issued on the same day	Memo No.G1/19301/96 dt. 26-11-97
394	Time frames have been prescribed For delivery of services to the Citizens	Memo No.G1/3080/97 dt. 29-8-97
395	Before making a reference to the Collector U/Sec.47-A the S.R shall Mandatory conduct an independent Enquiry-instructions issued.	Procs No.G1/16391/97 dt. 20-5-97
396	Maintenance of Log Books, the Govt. have issued instructions	Govt. Memo No.32126/op-II/97-1, G.A(op-II) dept. dt. 26-4-97
397	Govt. have issued the revised Guide Lines for condemnation/auction of Old Govt. vehicles.	G.O.Ms.No.333,G.A(Op-II) Dept. dt.31-7-97

398	Procedure for selection of Private Buildings for Govt. Offices and Fixation of rent thereof	G.O.Ms.No.35 Fin&Pig (FW -EBS-PWD) Dept dt. 27-2-97
399	Clarifications issued on the above G.O.35	Memo No.127/R&E/97 Fin &Plg(Fw-R&E) dt.9-6-97
400	Select the building, the rent has to be Fixed by the concerned Head of Office	Govt.Memo No.164/RM&E C/97 dt. 6-10-97
401	Latest instructions on M.V.Scheme	
413	List of Concessions and Exemptions	
<b>1999</b>	<b>1</b> Schedule-IA of I.S.Act, 1899	
47	Uniform rates of Registration fee	
78	A.P. Chit Fund Act, 1971	
102	A.P. Chit Fund Rules	
139	Chit Fund Act, Certain instructions	
154	Indian Partnership Act, 1932	
179	A.P. Partnership (Registration of Firms) Rules, 1957	
195	Registration of Partnership Firms -Notes	
197	The Societies Registration Act, 1860	
204	The A.P. Telengana Area Public Societies Registration Act,1350 F	
209	The Societies Registration Act-Notes	
214	The Emblem and Names (Prevention of improper use) Act, 1950	
222	The Hindu Marriage Act, 1955	
251	The Special Marriage Act, 1954	
280	Rules framed under Special Marriage Act, 1954	
286	Departmental Enquiries	
302	The A.P. Apartments (Promotion of Construction and Ownership) Act, 1987	
312i	The A.P. Apartments (Promotion of Construction and Ownership) Act, 1987	
313	The A.P Rights Land and Pattadar Pass Books Act, 1971	
340	A.P. Amendment to Indian Stamp Act, 1899 (Act, No.21 of 1995)	
343	Stamp Act, amendment to Sec. 76A of I.S.Act.	
344	Indian Stamp Act (A.P. Amendment) Act, 1998 (Act. 8 of 1998)	
350	Depreciation table of buildings From 17-5-1982 to 1-8-1998	
355	Construction rates from 16-8-75 To 18-7-98	
<b>2000</b>	<b>1</b> Schedule-IA of I.S.Act, 1899	
47	Uniform rates of Registration fee	

78	Undervaluation and Prosecution Certain guide lines.	
84	Defects appertaining to entries in Register Books	
89	A.P. Acts, Ordinances and Regulation Etc., (Amendment to Registration Act, 1908) (Act. No.4 of 1999)	
92	Adhoc Rules for the post of S.W. in Registration and Stamps Dept.	
94	A.P. Registration Subordinate Service Rules	
103	A.P. Stamp (Inspection of Properties) Rules, 1998. Notification.	G.O.Ms.34 Revenue(Regn) Dept. dt.8-1-99
106	certain instructions on Inspection of Properties U/Sec.27 of I.S.Act.	Memo No. MV2/22407/98 dt. 22-1-1999
115	A.P. Revision of Market Value Guide Lines, Rules, 1998	G.O.Ms. No.301 Rev. (Regn-I) Dt.4-5-98
129	Clarification on Release by the Co- Partners under Partnership Act.	Memo NO.S2/11549/98 dt. 5-2-99
131	50% deposit amount under proviso to Sub Sec.(1) & (2) of Sec. 47-A of I.S.Act,-remit under Revenue deposits falling under Art. 262 of A.P. Financial Code	Memo No.MV1/16255/98 dt. 20-5-99
133	Statement of Retirement is not an Instrument for chargeable of stamp Clarification on reference by D.R.El.r.	Memo No.S1/1280/98 dt. 20-7=98
134	Reduction of Stamp duty on Construc- tion Agreement by the Govt. or Govt organizations, or Local bodies	G.O.ms.No.564 Revenue Regn-I) Dept dt.19-7-99
135	Levy of stamp duty and transfer duty on sale deeds relating to Apartments /flats-Certain clarification	Memo No.S3/4930/98 dt. 22-7-1999
137	A.P.Acts, Ordinances and Regulations Etc., (Stamp Amendment Act No.14 of 1999)	G.O.Ms.No.488 dt.19-6-99
140	Registration (A.P.second Amendment) Act,1999. (Act. No.16 of 1999	
143	Registration of Docts through CARD Rules.	G.O.Ms.NO.722 Rev. (Regn.I) dt.8-10-99
151	Inspection of Properties U/Sec.27 of I.S.Act, Rules.	G.O.Ms.No.34 Rev. (Regn-I) dt.8-1-99
154	A.P. Ministerial Service Rules.	G.O.No.261 Gl. Admn. (Service-B) dt.14-7-98
<b>2001</b>		
1	Schedule-IA of I.S.Act.	
47	Uniform rates of Registration fee	
78	Standing Orders under Stamp Act.	
135	Some important Circulars on CARD	
143	Extract of Local Bodies Acts.	
148	Exemptions from personal Appearance of Govt. Officers & Public Functionaries.	

150	A Note on Rectification deeds	
153	Instructions on I.T.C.C	
160	Art. 31(c) is applicable only when Certain amount is paid as advance prior to the arising of liability on account of rent and that the said payment is in addition to the rent	Procs. No.S5/7423/93 dt. 3-6-2000
160	Format of Agreement and Mortgage Deed in favour of UDA.	
163	Certain instructions on denoting Stamp duty U/Sec.16 of I.S.Act.	Procs. No.S1/10915/2000 dt. 3-6-2000
166	While dealing with any instrument U/Sec.31,40, or 41, if the D.Rs feel doubt, refer it along with their own opinion for the decision of CCRA	Memo No.S2/17035/2000 dt. 13-11-2000
166	Notifications containing granting Certain incentives in the shape of Concession in stamp duty	
167	Govt. have exempted the ST/BC and minority beneficiaries from payment of T.D in respect of the lands purchased under the Land purchase scheme.	G.O.Ms. No.155 PR&RD (PTS) Dept. dt.16.5.2K
169	Two different judgements were delivered by Sri B.S.A.Swamy. The variation between these two judge- ments is that in the former case the contested suit was in court for more than 20 years and in the latter case it was filed in Jan,1994 and obtained exparte decree by the end of that month only. The C&I.G has issued instructions the registering officers should bear in mind the 2 <sup>nd</sup> judge- ment if implement the 1 <sup>st</sup> judge- ment. Dispose of pending cases.	Cir. Memo No.MV1/16537/ 99, dt. 12-1-2000
172	Fixed deposit receipts issued by the A.P.State Co-Operative Bank Ltd.,&Dist. Co-Operative Banks may be accepted as security under Sec.12(1) of A.P.C.F Act.	Govt. Memo No.22658/ Regn.II(1)/2000-2, Rev Regn-II Dept. dt.20-11- 2000.
172	It was clarified that the delays In registration of the Hindu Marriages performed after the Act came into force can be condoned U/Rule 5 of H.M.Rules, 1965	Memo No.BDM/25590/ 2000, dt. 1-11-2000
172	Govt. have enhanced the financial Powers of Head of Depts. Regional Officers and Dist. Officers.	G.O.Ms.No.148 Fin&Plg (FW-Admnl-TFR)Dept. Dt. 21-10-2000
180	Rules under Sec.22-A of Indian Registration Act, 1908	G.O.Ms.No.786, Rev. Regn.I) dt. 9-11-99

182	The deficit Stamp duty on account of incorrect classification by the S.R detected during the Internal Audit, shall be recovered from the Parties concerned and invariably Disciplinary action should be taken Against the officer responsible for the loss in all such cases	Memo No.FRI/IA/4946/94, dt.16-10-2000
182	Revised standard proforma for Preparation of Surprise Inspection Reports has been prescribed.	Memo No.G1/11622/2K dt. 16-11-2000
187	AS per I.G's Memo No.G1/19464/98 Dt. 21-9-98, all S.Rs are ensure Incorporation of full and complete Description of property in the relevant Docts. for swift identification.	Memo NO.G1/3862/2K dt. 2-10-2000
187	Unserved notices shall be displayed by affixing them conspicuously on the doors or walls of the Schedule property	Memo No.G1/26782/2K dt. 9-11-2000
187	Notification was issued for registration, Copying preservation and retrieval of Release and Lease deeds with the help of electronic devices like computers.	G.O.Ms.No.825 Rev. (Regn.I) Dept. dt. 27-1-99
187	Similar Notification was issued in Respect of all categories of Docts. of Book-I (Except Partitions), BookIII and Book IV. G.O.Ms. No.826 dt.27-11-99	Memo No.G1/2271/97 dt. 2-11-97
187	Another Notification was Issued in respect of Partition and Exchange w.e.f. 1-11-200, G.O.743 Dt. 19-10-2000	I.G's Endt.No.G1/2271/97, dt.25-10-2000
187	Omitting the particulars relating to built of area of rooms/floor of building in the schedule of the doct. shall lead to launching of prosecution invariably in addition to collection if deficit amount –display in Notice Board.	Memo No.G1/26782/2K-I dt. 9-11-2000
188	Duties and Responsibilities of Record Keepers of R.Os-instructions –issued.	Procgs. No.G1/24170/77 Dt. 12-9-1977
191	Period of preservation of Records	
195	CCA(CC&Appeal) Rules.(Telugu)	
196	Financial Code Important Articles (Telugu)	
197	G.P.F. Rules important Rules(Telugu)	
199	A.P. Employees Welfare Fund (Telugu)	
200	Group Insurance Scheme (Telugu)	
201	Group Janatha Personal Accident Policy (Telugu)	
203	Automatic Advancement Scheme (Telugu)	



204	Joining time –some important Rules. (Telugu)	
206	Medical reimbursement Rules(Telugu)	
210	A.P. Leave Rules. (Telugu)	
<b>2002</b>		
1	Schedule-IA of I.S.Act.	
45	Stamp duty at a Glance	
47	Table of fees w.e.f.1.1.2002	G.O.No.757 Rev.Regn-I Dt.18-12-2001
57	Registration fee at a Glance	
59	Fee for registration of Societies	G.O.No.742 dt.10-12-01
61	Fees table U/Chit Fund Act,	G.O.No.752 dt. 12-12-01
67	Index to CARD circulars	
70	CARD Circulars	
247	Registration of docts. covering all Categories of docts. of Book-I (except partition, Exchange deeds) Book-III and Book-IV may be Registered with the help of Computers.	
248	Amendment of Registration Act for Registration of docts. through Electronic devices. (Act. No.16 of 99)	
251	Inspection of properties under Sec. 27-Rules framed.	G.O.No.34 dt.8-1-99
266	Salaries of Stamp Counter –Head of Account	Govt. Memo No.48686/ Regn-I-1/2001-1,2001 dt.9-10-2001
266	Merger of Sub-heads under 2030 Instructions.	U.O.Note No.907/10/A2/ BE.IV/2000,dt.10-5-2000
267	Construction rates w.e.f. 7-11-2001	Procgs.No.MV/30324/2000 Dt. 2-11-2001
269	Table of fee-certain amendment Orders-issued.	Memo No.G1/3152/99 Dt. 29-5-2001
271	Sec.230-A of the I.T.Act stands Deleted w.e.f. 1-6-2001	Memo No.G1/20441/2000 dt. 4-6-2001
272	Sale deeds executed by courts Under specific performance duty Payable on the value worked out on the basis of the rate prevailing as on the date of execution of the sale deed-Judgement- Reg.	Memo No.S1/24389/98 dt.01-05-2001
278	Request for return of excess collection of Stamp U/Sec.41	Memo No.S2/26310/98 dt. 10-07-2001
278	CARD Project-Levy of Service Charges-Orders-Issued.	G.O.No.576 dt.29-8-2001
281	Omitting the Rule 200-Orders Issued.	
281	Correct Head of Account to remit the deficit Stamp and Penalty	Memo No.S2/17247/2000 dt. 24-8-2001

284	Agreement to sell are compulsorily registerable docts.	Memo No.S1/1147/2000 dt. 31-7-2001
285	Computation of M.V on the basis of Annual rental value-rent for shops and offices-instructions	Memo NO.MV1/20955/ 2001, dt.21-8-2001
287	Since step mother is not included In the definition of family.	Memo NO.S2/24212/2000 Dt. 29-3-2001
288	50% Exemption from payment of Stamp duty and Regn. Fee on the Instruments, lease-cum-Sales executed in f/o Industrial Units.	G.O.No.103 dt.7-2-2001
<b>2003</b>		
1	Schedule-IA of I.S.Act.	
52	Stamp duty at a Glance	
54	Table of fee-Notification	G.O.No.757 dt.18-12-2001
64	Registration fee at a Glance	
66	Table of fee U/Societies Regn. Act.	G.O.No.742 dt.10-12-2001
68	Table of fee U/Chit Fund Act.	G.O.No.752 dt.12-12-2001
	<b>CARD</b>	
1	CARD Circulars Index and Circular Nos.92 to 105	
	<b>Service Rules</b>	
1 to 413	Service Rules	
	<b>Others</b>	
	Certain instructions issued on Sec.32-A (Photo System)	Memo No.G1/8538/99 dt.10-05-2002
	--- Do----	G.O.No.584 dt.28-6-2002
	Permission to collect and utilize the User charges by the Regn. Dept.	G.O.No.99 dt.08-03-2002
	Drawl of User charges for upgradation of software and CARD Project.	G.O.No.672 dt.4-10-2002
	CARD Project- Levy of Service Charges-Orders-Issued	G.O.No.576 dt.29-08-2001
	Amendment to Rule 26 enclosure of Route map	G.O.754 dt.21-10-2002
	Issue of Certified copies to Pending Docts. U/S.O.999(a)-Reg.	Memo NO.G1/19001/02 Dt. 19-9-2002
	Revised fees table U/Chit Fund Act.	G.O.No.103 dt.09-03-2002
	Disciplinary cases consultation with Vigilance Commission	U.O.Note No.235/SPLB/ 2001-1, dt. 28-07-2001
	Amendment to Registration Rule 232 and 233	G.O.No.407 dt.5-7-2002
	House Building Advance though Banks-orders issued	G.O.828 Dt.30-9-2002
	Compassionate appointment of Son Daughter/Spouse of Govt. Employee Who retire on Medical Invalidation Scheme-dispensd with	G.O.No.202 dt. 27-4-2002
	---- DO-----	G.O.No.203 dt. 27-4-2002
	---- Do-----	G.O.No.305 dt.17-7-2002

		Reimbursement of expenditure for All diseases without referral letter- Orders-Issued.	G.O.No.134 dt.9-4-2002
		House Building Advance through Banks Further orders issued.	G.O.No.905 Dt.24-10-2002
		---- Do-----	G.O.No.928 dt.19-11-2002
		---- Do-----	G.O.No.939 dt.19-11-2002
<b>2004</b>	1	Schedule-IA to Stamp Act,	
	45	Stamp duty at a Glance	
	47	Registration fee at a Glance	
	54	Table of fee	
	63	Indian Registration Act	
	101	Rules under Registration Act.	
	208	A.P. Municipalities (Duty on Transfer of property) Rules,1965	
	213	A.P. Gramapanchayats (Duty on Transfer of Property) Rules,1965	
	221	A.P. Assigned lands (Prohibition of transfers) Act, 1977	
	229	Extract from the Hyderabad Municipal Corpn. Act,1955	
	230	Extract from the A.P. Panchayat Raj Act, 1994	
	233	Extract from the A.P.Municipalities Act, 1965	
	235	A.P. Non-Trading Companies Act, 1962	
	237	A.P. Registration (Prohibition of Registration of certain Docts. opposed to public policy) Rules, 1999	G.O.No.786 dt.9-11-1999
	240	S.D & R.F exempted on Mortgage Deeds executed in f/o Co-operative Societies,Agricultural Develepment Banks, Schedule Banks, and Grameena Banks etc.,	G.O.No.472 dt.10-5-85 G.O.No.735 dt.2-11-88 G.O.No.790 dt.26-11-88
	242	Reduces the S.D payable by the Allottees of the A.P. Housing Board Houses by limiting the S.D to the amount fixed by the A.P. Housing Board at the time of Registration	G.O. NO.522 dt.20-7-88
	242	C&I.G has designated as CCRA	G.O.No.153 dt.25-3-95
	243	S.D. chargeable on Docts pertaining to Apartments.	G.O.No.1432 dt.20-11-95
	243	S.D. in respect of instruments effecting Transfer of second hand motor vehicles	G.O.No.8 dt.4-1-96
	244	Authorisation of Officers of Vigilance and Enforcement Dept. for conducting Audit	G.O.No.488 dt.24-6-96

244	Exemption of S.D and R.F on the houses constructed under Weaker Sections Housing Programme in Rural areas	G.O.No.359 dt. 1-5-1997
245	Delegation of powers of State Govt. Under Sec.9(1)(b) to the C&I.G.	G.O.No.556 dt.30-7-1998
246	50% Exemption of S.D and R.F on the instruments of lease, lease-Cum Sales and Sales executed in f/o of Industrial Units.	G.O.No.103 dt. 7-2-2001
246	Waiving of S.D on the Docts. executed by Self help groups (SHGs) for accession of loans from the Banks	G.O.No.510 dt.24-5-2001
246	I.G has appointed as CCRA	G.O.No.275 dt.24-5-2002
247	50% exemption from payment of S.D and R.F on transfer of lands meant for Industrial use in SEZ	G.O.No.370 dt.24-6-2002
247	100% exemption from payment of S.D and R.F for Loan Agreements Credit Deeds, Mortgages, and Hypothecation deeds executed by SEZ units in f/o Banks	G.O.No.371 dt.24-6-2002
248	Exemption from levy of S.D and R.F on the structures to be built by the lessee on the Govt. lands leased for setting up of Tourism related Projects	G.O.No.372 dt.24-6-2002
248	Registration of Houses by A.P.Housing Board in f/o third parties-Payment of Stamp duty	G.O.No.551 dt.28-4-2003
253	Petitions and Enquiries-Disposals	
260	A.P. Civil Services (CC&A) Rules,1991	
387	A.P. Civil Services Conduct Rules, 1964	
439	The Foreign Marriage Act,1969	
457	Amendment to G.P.F. Rules,1935	G.O.No.42 dt.29-01-2003
459	Payment of S.D, T.D and R.F in the form of cash through banks-re.	Memo No.G1/16619/03 dt.27-10-2003
465	Restriction of use of N.J Stamps up to Rs.100/- denomination	G.O.No.953 dt. 10-9-2003
467	Prevention of illegal registration of Govt. lands, Tank bed lands, Endowment lands- instructions	Memo No.12159/Regn-I dt. 25-7-2003
468	Stamp Amendment Act, 8 of 2003	
469	Exempts the S.D by 50% on the Total value in case of new entrepreneurs acquiring land along with Building from a sick or existing unit	G.O.No. 624 dt.24-5-2003
469	Amendment to G.O.No.103, dt.7-2-01	---- Do-----
471	Registration of Houses constructed by A.P. Housing Board in f/o third parties-payment of Registration fee.	G.O.No.552 dt.28-4-2003 G.O.No.140 dt.24-2-2001

472	70% exemption from payment of S.D & R.F on the Govt. lands for BOT and S.D.on Sale/Lease of land and built up space etc.,	
474	Exemption from payment of S.D on all Docts. executed by Self Help Groups for construction of houses	G.O.No.419 dt.11-7-2002
475	Waiving of S.D on all loan docts. Executed by SGHs for accessing loans From Banks etc,	G.O.No.398 dt.3-7-2002
476	50% exemption from payment of S.D & R.F on Agreement to sale-Amendment to the Notification in G.O.103 dt.7-2-2001	G.O.No.516 dt.29-8-2002
479	50% exemption of T.D on the instruments of leases, lease cum sales and sales executed in f/o Industrial units.	G.O.No.187 dt.6-6-2001
480	50% exemption of T.D to Local Bodies in r/o instruments of Leases Lease cum Sale and Sale executed in f/o Industrial Units.	G.O.No.317M.A dt.13-7-01
482	Structure rates w.e.f. 1-8-2003	Procs.No.MV1/11096/2002, dt.19-7-2003
<b>2005</b>	<b>1</b> Schedule-IA to I.S.Act.	
	<b>45</b> Stamp duty at Glance	
	<b>47</b> Registration fee at Glance	
	<b>54</b> Table of fees	
	<b>63</b> Indian Stamp Act, 1899	
	<b>212</b> The Urban Land (Ceiling Regulation) Act, No.33 of 1976	
	<b>262</b> Brief Notes on Co-Operative Societies Act, 1964	
	<b>262</b> Brief Notes on A.P (Andhra Area/ Debt Conciliation Act)	
	<b>262</b> Brief Notes on A.P. Land Reforms (Ceiling on Agricultural Holdings) Act, 1973 w.e.f. 1-1-1975	
	<b>266</b> A.P. (Schedule Areas) Land Transfer Regulation, 1959	
	<b>267</b> Brief Notes on A.P. Pattadar Pass Books Act, 1971	
	<b>270</b> Brief Notes on A.P. Apartments Act (Act 29 of 1987)	
	<b>285</b> Index of CARD Circular Nos. 104 to 114	
	<b>286</b> CARD Circular No.109 dt. 6-3-2003	
	<b>288</b> Registration of Docts. by means of Electronic Devices in 148 S.R.Os in the State w.e.f. 10-3-2003	G.O.No.331 dt. 5-3-2003
	<b>295</b> Protected systems U/CARD Project- Instructions	Memo NO.CARD6/6311/04 dt. 29-04-2004

298	CARD Circular No.106 dt.28-10-02	
299	CARD Circular No.107 dt.4-1-2003	
312	CARD Circular No.108 dt.7-1-2003	
321	Registration of documents by means of electronic devices like computers.	CARD Cir.No.109 dt.6-3-03
339	CARD Circular No.113 dt.23-8-2004	
340	Preservation of Triplicate CDs containing the images of Docts. at central Archival Room	CARD Cir.No.114 dt. 25-11-2004
341	Enquiry under Rules 61 (Non-Testamentary docts after death of Ext. Authority to Adopt.	
347	Will Enquiry	
348	Stamp duty U/Schedule-IA from 1-9-50 to 1-4-90	
360	Depreciation on buildings from 17-5-82 to 9-10-1985	
369	Structure rates from 16-8-1975 to 1-9-2004	
373	50% exemption from payment of S.D & R.F on the instruments , lease Lease-cum-Sales, Sales executed in f/o Industrial Units	G.O.No.103 dt.7-2-2001
387	Allowing 50% exemption on S.D., R.F and T.D on total value in r/o New entrepreneurs who are purchase Land and buildings from Sick or Existing industry.	G.O.No.41 dt.22-2-2003
388	50% exemption of S.D & R.F in regn. of lands meant for Industrial use- Amendment to G.O.No.103 dt.7-2-01	G.O.No.624 dt. 24-5-2003
390	50% exemption of T.D on the instruments of Leases, Lease cum Sales, Sales executed in f/o Industrial units	G.O.No.187 dt.6-6-2001
391	---- Do-----	Memo NO.S2/12295/03 Dt.
392	Industrial Policy 2000-2005-50% Exemption of S.D &R.F-Implementation of orders-issued.	Memo No.42058/R&M.1/2006-4 dt.9-3-2004
393	Finance(No.2) Act, 2004	
401	Houses constructed by the Societies Members with their own funds/loans Advances from Banks and Financial Institutions.	Govt.Memo NO.19659/Regn-I(2)/2002 dt. 8-12-2003
402	Reduction of S.D & R.F payable on the Securitization of housing loans notification-orders issued.	G.O.No.304 dt. 27-3-2004
405	Chargeability of S.D on partnership Deed-clarification-orders-issued.	Govt.Memo NO.43241/Regn.I(2)/03,dt.9-1-04 S2/5521/02, dt.28-1-04
407		

409	S.D. on Counterpart Agreements Clarification-Reg.	Lr.No.S2/2235/03 dt. 5-1-2004
410	Counterpart Agreements- Clarification-Reg.	Govt.Memo No.30292/ Regn.I(2)/03.dt 10-11-03
411	Agreement cum G.P.A-subsequent Sale deeds executed by Agent-Reg	Memo No.S27943/04 DT. 22-4-2004
412	---- DO ----	---DO--- DT.8-7-2004
419	Levy of S.D at the rate of 5% on the Advance amount in Development Agreement-Reg	D.O.Lr.No.CCRA3/315/03 dt. 9-10-2003
420	Exemption of Stamp duty full in r/o Special Power of Attorney.	G.O.No.297 dt.25-3-2004
421	Presence of buyer or his authorized Representative –instructions	Govt.Memo NO.4214/Regn I(1)/2004 dt. 20-10-2004
423	Cancellation of Sale deeds unilaterally Instructions –Issued.	Memo No.G1/4838/04 Dt. 17-12-2004
427	Payment of S.D through banks- Refund of S.D-Procedure.	Memo No.G1/16619/03 Dt. 21-04-2004
429	Income Tax Act, 1969	
<b>2006</b>	<b>1</b> Schedule-IA to Stamp Act, 1899	
	<b>44</b> Transfer Duty (New G.Os)	
	<b>45</b> Revised Pay Scales, 2005	
	<b>46</b> Registration fee at a Glance	
	<b>48</b> S.D and R.F at a Glance	
	<b>53</b> Table of fee	
	District Office Manual (Telugu)	
	<b>63</b> Indian Stamp (A.P.Amendment) Act, 2005 (Act. No.19 of 2005)	
	<b>73</b> A.P. Societies Registration Act,2001	
	<b>95</b> Refund of amounts paid through Challans-instructions	G.O.No.222 dt.19-2-2005
	<b>99</b> Payment of T.D though Challan Further instructions-Reg	Proccgs.No.G2/23401/2004 dt.29-01-2005
	<b>100</b> A.P. Stamp (Franking Impression of stamps) Rules, 2005	G.O.No.1455 dt 26-7-2005
	<b>119</b> Reduction of S.D from 5% to 1% to the Agreement to Sale/Development /construction subject to Max. Rs.20000/ combined with G.P.A.Max Rs.50000/-	G.O.No.1475 dt. 30-07-2005
	<b>121</b> Filing of Annual Information Return (AIR) by D.Rs and S.Rs	No.G3/11527/2005 dt.24-8-2005
	<b>133</b> Exemption of S.D for Docts. executed In connection with loans granted to Small and Marginal farmers.	Govt.Memo NO.3990/ R&M(1)/05-2 Dt. 12-8-2005
	<b>135</b> Solemnization of Marriage between Citizen and Non-Citizen of Indian	Cir.No.BDM/10735/03 dt.15-7-05
	<b>137</b> Supreme Court Judgement U/Sec.73 of I.S.Act.	
	<b>162</b> Medical Attendance Rules,1972	G.O.No.74 dt.15-3-05

174	User charges on issue of Certified Copies and sale of stamps	G.O.No.1813 dt.18-10-02
175	3% T.D. in Panchayats and 2% T.D to Apartments in Panchayat areas	G.O.No.239 dt.30-6-2005
176	Vending of Revenue Stamps	G.O.No.276 dt.7-3-2005
178	Reduction of S.D-Clarification on Apartments, Partitions, and Releases.	Cir.No.S1/14060-A/2005 Dt.28-10-2005
180	Payment of S.D in respect of sale of Industrial units and Plant and Machinery-Notification	G.O.No.2046 dt.28-11-05
181	Disposal of 47-A cases by the D.Rs Suo moto revision powers by the C&I.G-instructions	Memo NO.MV3/12215/05 dt. 14-10-2004
183	Pre-registration spot inspection of Documents valued as per rider rates	Memo NO.MV1/9758/05 dt. 29-07-2005
185	Amendment to table of fee-Agreements Deposit of Title deeds, Partition, Release Settlements and Powers of Attorney.	G.O.No.2045 dt.28-11-05
187	Exemption of S.D and R.F in r/o Gift Deeds, Settlements executed in f/o Govt. for perpetuating the memory of living or dead persons.	G.O.No.877 dt.30-10-04
188	Exemption of S.D & R.F for the Mortgage deeds to be executed U/Rajiv Gruhakalpa Scheme.	G.O.No.1253 dt.24-06-05
191	Exemption of S.D. &R.F for the loan Agreements to be executed by the Beneficiaries/tripartite agreements U/Rajiv Gruhakalpa Scheme	G.O.No.1908 dt.15-11-05
212	Exemption from payment of S.D & R.F on the documents executed By small and marginal farmers in conversion of crop loans	G.O.No.1575 dt.20-8-2005
215	Revision of Structure rates w.e.f. 1-10-2005	Procs.No.MV5/13492/05 dt.28-9-2005
216	Proper stamp duty chargeable on Instruments mentioned under Col. (1) in articles 13,14,27,37,47,49, 52 and 62(a) in Schedule-I	Ministry of Finance Notification dt.28-1-04
219	Limiting the S.D to the amount arrived at on the auction amount declared in the sale deeds of land and buildings-auction through Official Liquidator appointed by H.C or Recovery Officer appointed by the Debt Recovery Tribunal.Notification-I and II	G.O.No.2046 dt.28-11-05
221	Structure rates Table w.e.f.1-10-05	Mv5/13492/05 dt.28-9-05
<b>2007</b>	<b>1</b> Schedule-IA to I.S.Act, 1899	
	<b>44</b> Fee Table U/Registration Act.1908	
	<b>54</b> Fee under Hindu Marriage Act.1955	



55	Fee Under Special Marriage Act.1954	
56	Fee Under Foreign Marriage Act.1969	
57	Fee Under Partnership Act,1932	
58	Fee U/Societies Registration Act, 2001	
59	Fee Under Chit Fund Act,1971	
64	Registration fee at a Glance	
66	S.D and R.F at a Glance	
71	Transfer Duty	
72	Transfer Duty at a Glance	
73	User Charges	
74	Structure Rates w.e.f.1-8-2006	
76	Conversion Table	
78	Agreement with Possession with General	Memo No.G1/484/06
	Power-Regn. Fee-Clarification	dt.17-2-2006
80	Refusal to register certain docts. Govt. Memo NO.10234/Regn.I	
	by the registering authority- (1)/2006-3 dt.18-3-2006	
	instructions issued.	
82	Obtaining proof of address of	Memo No.G1/14683/2003
	Executants & Claimants.	Dt. 13-11-2006
83	Docts. affecting Assigned lands	Memo NO.G1/15653/06
	And Govt. lands-Certificate issued	dt.13-11-06
	by the M.R.O. Confirmation by Collector	
85	If the transferor has impersonated	Lr.NO.G1/807/06
	the original owner-Request for not	dt.20-01-200
	initiating legal action against S.R	Addressed the D.G.P.
87	On the above issue D.G.P.issued	Rc.No.508/C4/06
	Memo to All S.Ps	dt.17-2-06,16-2-06
89	Revised Common Building Rules,06	Memo NO.G1/15055/06
	Issued by Municipal Admn. & Urban	dt. 13-11-06
	Development Authority	
93	Amendment to Rule 26-inserion of	Notification
	Sub rule(k)-not to register unilateral	A.P. Gazette dt.29-11-06
	Cancellation to conveyance on Sale	
95	High Court Judgement on Cancellat-	
	ion deeds.	
106	Chargeability of S.D. on Agreement	Procgs.No.CCRA-I/13754/
	with Possession combined with G.P.A	2006, dt.17-02-06
108	Revoking of cancellation deed is treated	Lr.No.S2/19350/05
	as Reconveyance.	Dt. 21-2-06, addressed
		to the V.C.A.P.Housing
109	Reduces the S.D chargeable at 0.5%	
	On the Deposit of Title deeds, Pawn,	G.O.No.316 dt.14-3-2006
	Pledge or Hypothecation to be executed	
	By the Small Scale Industries,Max.Rs.1000/-	
111	Adjustment of S.D paid on Development	Memo NO.S1/15598/
	Agreements-Clarification	2002, dt.19-6-2006
112	Payment of S.D, T.D & R.F in the	Memo NO.G1/16619/03
	Form of cash through Banks.	Dt. 27-10-2003
119	Payment of duties through Banks	Memo No.G1/16619/03
	Refund in certain cases-Reg.	dt. 21-4-2004

122	The amount was voluntarily paid U/Sec. 41 which does not come under the ambit of Sec.45(2) (not refundable)	Procgs.No.CCRA1/13244/ dt.17-1-2005
124	Denoting of S.D paid to the un-regd. Agreement on the subsequent sale-Clarification	CCRA1/9052/2001 dt.27-4-2005
128	Unilateral cancellation of Sale deeds H.C.Judgements on the batch of Petitions.	
218	Right to Information Act, 2005	
247	Powers and Functions of the Information Commissions	
263	The Official Secrets Act, 1923	
276	Right to Information Act, 2005 (Telugu)	
<b>2008</b>		
1	Schedule-IA to Stamp Act.	
44	Fee U/Registration Act, 1908	
54	Fee U/Hindu Marriage Act,1955	
55	Fee U/ Special Marriage Act, 1954	
56	Fee U/Foreign Marriage Act, 1969	
57	Fee U/Partnership Act, 1932	
58	Fee U/Societies Regn. Act, 2001	
59	Fee U/Chit Fund Act, 1971	
64	Registration fee at a Glance	
66	S.D & R.F at a Glance	
71	Transfer Duty	
72	Transfer Duty at a Glance	
73	User Charges.	
74	Structure Rates w.e.f. 1-8-2006	
76	Conversion Table	
78	Endorsement of Registering Authorities on Documents	No.G1/17763/2007 dt. 10-10-2007
79	Written agreement of Sale between the promoter and intended transferee -Compulsory registerable	No.G1/10534/2007 dt. 16-06-2007
85	Presence of Buyer or his authorized Representative and obtaining Thumb Impression in T.I.R.	No.G1/8538/98 dt. 29-5-2007
86	Provision of Registration Rules relating to registration of Docts. instructions-issued.	No.G1/13450/2007 dt. 29-8-2007
88	Miscellaneous Docts. are being wrongly registered by in-charge S.Rs-Certain instructions-issued.	No.G1/13450/2007 dt. 31-7-2007
89	Presence of the both the seller and Buyer also apart from affixture of Photos and finger prints.	No.G1/8538/98 dt. 1-11-2007
90	Registration and other related laws (Amendment) Act, 2001 –Applicability in the State of A.P. w.e.f. 1-5-2002	No.G1/8538/99 dt.19-4-2002

93	Re-Organization of Regn. & Stamps Dept. formation of District and Sub-District limits-Notification	G.O.No.1093 dt. 14-8-07
99	100% Reimbursement of R.F, S.D & T.D to I.T.Industry and Telecommunication Companies.	G.O.No.11 dt.21-3-05
101	The Jt.S.Rs are instructed not to Entertain any document affecting the property falling under other S.Rs in and around Head Quarters without written permission of D.Rs	
102	Obtaining Photo of the structure /building along with documents before Registration	No.MV6/11338/07 dt. 15-10-2007
106	Further clarification issued on Partitions & Releases basing on the High Court Judgement	No.S1/14060-A/2005 dt. 11-02-2008
108	Clarification regarding the rates of Levy of T.D-Instructions	Cir.No.G1/13211/07 dt. 18-12-2007
109	Instructions issued on Releases and Partitions basing on A.G. objections	CCRA3/1184/2007 dt. 29-05-2007
111	Notification issued while removing the maximum limit of Rs.50000/- on the Sale/Development/Construction Agreement. w.e.f. 3-12-2007	G.O.No.1481 dt.30-11-07
114	Reduces the S.D chargeable 0.5% Subject to Max. Rs.1000/- on the Deposit of title deeds, Pawn, Pledge Or Hypothecation executed by Small Scale Industries, either by the lessees or lessors of Rice Mills	G.O.No.2794 dt. 31.12.07
115	Duties of D.Rs (M.V)- Orders –Issued.	No.MV5/20588/07, Dt.24.1.2008
119	Structure Rates w.e.f. 1-8-07	No.Mv5/12703/07 Dt. 30-7-07
122	Declaration of personal cash by the Officials at the time of reporting to duty modification-orders-issued	No.Vig.1/6303/07 dt. 19-5-2007
126	--- do -----	G.O.No.200 dt.26-3-07
128	S.R.O.Amalapuram-Irregularities-Instructions-issued.	No.X2/24791/2003 Dt. 31-7-2007
131	Authority which may impose penalty in Registration Dept.	
134	Re-Organization-New Dy.Inspector-General Offices-Reg.	G.O.No.1094 dt.14-8-07
137	Outsourcing of services in the Govt. Dept.-Guidelines.	Govt.Memo NO.17944/668 AZ/SMPC/07, dt. 6-10-07
138	Delegation of Disciplinary powers To Regional Officers in r/o 1 <sup>st</sup> .level Gazetted Officers	Proccgs.NO.X1/21746/07 dt. 15-1-2008
145	H.C. Judgement on disciplinary case.	

154	Table of fees –Certain Clarifications Orders-issued.	Memo NO.G1/3152/99 Dt. 30-1-02
158	Amendment of Sec.22A of I.R.Act. Act. NO.19 of 2007 (Telugu)	
161	H.C. Judgement on the orders issued under Sec.41-A of I.S.Act.	
167	H.C. Judgement on the definition of family to apply 1% stamp in Partitions. (D.R.Rajahmundry)	
172	H.C. Judgement on the Notice issued in form-2 U/Sec.27 read with G.O.No. 34 dt.8-1-1999	
175	H.C.Judgement on levying of S.D on the Security deposit in Development agreements.	
180	Chit Fund Act, 1971 (Act.No.9 of 1971)	
280	A Bill to Amend the A.P. Chit Funds Act, 1971	
<b>2009</b>		
87	Schedule-IA to I.S.Act. 1899	
129	Fee U/Registration Act,1908	
142	Fee U/Hindu Marriage Act, 1955	
143	Fee U/Special Marriage Act, 1954	
144	Fee U/Foreign Marriage Act, 1969	
145	Fee U/Partnership Act,1932	
146	Fee U/Societies Registration Act,2001	
147	Registration fee at a Glance	
150	S.D. & R.F at a Glance	
155	Transfer Duty	
156	Transfer Duty at a Glance	
157	User Charges	
158	Structure Rates w.e.f. 1-8-2008	
161	A.P. Chit Fund Act, 1982	
236	Certificate of Sale issued by Courts Application of M.V. and T.D. Applicable to Debts Recovery Tribunal	Lr.No.S1/10875/05 dt. 3-9-2007
237	Reduction of S.D on the docts. of Deposit of Title deeds and Pawn, Pledge or Hypothecation for lessees or lessors of Rice Mills	G.O.NO.2794 dt.31-12-07
238	Exemption of S.D and R.F to the Lands purchase for distribution of House sites to weaker section by The Dist. Collector, where the land cost is not exceeding Rs.100000/-	G.O.No.61 dt.23-1-2008
239	Allowing exemptions is r/o Docts. relating to SEZs-certain clarification.	Memo NO.CCRA1/13492/ 07, dt.5-2-2008

241	Adjustment of S.D collected on Agreements of Sale with Possession combined with G.P.A or without G.P.A at the time of registration of subsequent sale deeds.	Cir.Memo No.CCRA3/6216/A, dt.19-2-2009
243	Reduction of S.D payable in r/o Deposit of Title deeds and Pawn, Pledge or Hypothecation to be executed by Small Industries/3 <sup>rd</sup> parties-orders.	Cir.No.S1/11744/05 dt.27-2-2008
244	Withdraw the powers of the Sub-Collectors (Head Asst. Collectors) Asst. Collectors and Dy.Collectors R.D.Os U/Sec.40,41 & 42 of I.S.Act.	S1/19311/07 dt.27-2-08 G.O.No.267 dt.3-3-08
245	Exemption of S.D and R.F for the Mortgage to be executed by the A.P Rajiv Swagruha Corporation.	
246	Remove the cap of Rs.20000/- in respect of Sale/Development or Construction Agreement w.e.f 8-4-2008	G.O.No.568 dt.1-4-08
247	Exemption from S.D. and R.F on the instruments registration by Developers Co-Developers and Units of SEZ	Memo NO.12254/Regn. II/A12008, dt.1-4-08
248	Validity of period of Challan-Clarification-issued.	Memo NO.G1/1368/08 Dt.9-4-08
250	Deposit of diff. amount of duty in 47-A cases held constitutionally valid by S.C-instructions	Memo NO.S1/2176-A/07 dt. 28-6-08
251	S.D. paid on Agreement of Sale/ Development/construction Adjustment towards S.D. leviable on Sale deed-discontinued.	Memo NO.CCRA3/6216/08 dt. 23-8-08
252	Not to validate doct. of more than One year of its execution U/Sec. 33,40 of I.S.Act.	Memo NO.G1/12860/08 dt.4-9-2008
253 & 255	Supplementary deed to the previously Regd. Development agreement treated as agreements U/Art. 6(c) of Schedule-IA Clarification-issued.	
255	Cancellation of Sale deed –Clarification Orders-issued.(This Cir. Was cancelled)	Memo NO.S1/8652/08 Dt. 20-9-08
257	Cancellation of Previously regd. Sale Deed-Clarification-Orders-Issued.	Cir.Memo No.S1/8652/08 Dt. 22-9-08
258	Reduction of S.D by 1% payable on Sale deeds in f/o women U/Ar.47A.	Memo NO.S1/9848/08 dt. 7-11-2008
259	Remission of S.D payable on flats/ Apartments by 5% -Measuring up to 1200 Sq. ft.	G.O.No.1 dt.1-1-2009
261	Security Deposit in Development Agreements is not liable to be Charged.	Memo NO.S1/4813/08 dt. 19-6-08

262	Cancellation of registered docts. By the C&I.G U/Sec.69(1)(j)- Clarification-Reg.	AIG(s)/6526/08 dt. 11-6-2008
264	Withdrawal of orders issued for Extension of Rule 26(k) to the Cancellation of Agreement to Sale Cum GPA, Development Agreement Cum GPA, partition, Rease and Mortgage deeds.	MemO nO.G1/10547/08 dt. 18-07-2008
267	Unilateral cancellation of previously Registered Agreement of Sale cum GPA Development Agreement cum GPA, Partition Release, Mortgage, Gifts and Gift Settlements Shall not be registered.	Memo No.G1/10547/08 dt. 25-8-08
268	Not to validate the doct. of more than one Year of its execution U/Sec.33, 40 of I.S.Act,	Memo NO.G1/12860 /2008 dt.4-9-2008
270	Applicability of structure rates in Nagar Panchayat-Reg.	Cir. NO.MV6/10440/ 2008, dt. 26-11-08
272	Appointment of Registrar of Chits, Addl. Registrar of Chits, Jt. Registrar of Chits, Dy. Registrar of Chits, and Asst. Registrar of Chits-Notification	G.O.No.1472 dt. 10-12-2008
273	Delegation of Powers under sub-section(1) of Sec.4 of Act, to Asst. Registrar of Chits- Notification.	G.O.No.1474 dt. 10-12-2008
275	Security to be given by the Foreman- Bylaws registered prior to 15-9-08- Clarification-issued.	Lr.No.CF/27858/93 dt. 19-12-2008
276	Implementation of the provisions of Central Act. No.40of 1982 in the State From 15-9-08-Delegation of duties of Registrar-Reg.	No.CF/27858/93 dt. 24-12-08
277	Under Right to Information Act, the Appellant is not entitled for a copy of Entries in Book-3 and Book-4-REg	Mail Orders dt.18-3- 2008
278	ACB.cases-Investigation-Submission of Reports-Certain instructions-issued	Memo NO.623/Spl.C/ A1/2008-1,dt.15-10-08
280	Enhancement of existing margin in Evaluation disproportionate assets From 10% to 20%- modified orders.	Memo NO.623/Spl.C/A1 /2008-2, dt.15-10-08
281	Attachment of properties in cases of Disproportionate assets-instructions Issued.	Govt.Memo No.623/Spl. C/A1/2008-3, dt.15-10-08
282	Making arrests of Accused Officers in Trap/disproportionate assets cases etc., Instructions-issued.	Memo No.623/Spl.C/A1/ 2008-4, dt.15-10-2008
283	Authorization to Inspectors of Police of Anti Corruption Bureau to make arrest Without a warrant –Notification	G.O.NO.635 dt.15-10-08
284	CARD Circular No.121 dt. 8-4-08	

2010	83	Schedule-IA to Stamp Act, 1899	
	121	Fee U/Registration Act, 1908	
	130	Table of fee –Certain clarification	No.G1/3152/99,dt.30-1-02
	134	Fee U/Hindu Marriage Act, 1955	
	135	Fee U/Special Marriage Act, 1954	
	136	Fee U/Foreign Marriage Act, 1969	
	137	Fee U/Partnership Act, 1932	
	138	Fee U/Societies Registration Act, 2001	
	139	Registration fee at a Glance	
	142	S.D. & R.F at a Glance.	
	147	Transfer Duty	
	148	Transfer Duty at a Glance	
	149	User Charges.	
	150	Structure Rates w.e.f. 1-8-08	
		<b><u>Gist of Important Circulars and Orders on</u></b>	
	154	Agreements	
	160	Conveyance	
	163	Mortgages	
	172	Security Bond	
	174	Lease	
	180	Power of Attorney	
	185	Section 47-A	
	197	Sales	
	212	Cancellation	
	214	Refusal to Registration	
	215	Rectification	
	219	Gifts and Settlements	
	223	Small Farmers	
	226	Internal Audit	
	237	Post facto Inspections	
	242	Undervaluation-Compounding	
	247	Validation of Documents	
	251	M. Notices fee Collectable	
	252	T.D-Local Body fee to be Collected	
	252	Exemption of T.D on SC Agricultural Land Scheme	
	252	T.D. on agreement with Possession	
	253	T.D. Adjustment	
	254	Apartments Act.	
	254	Flats Stamp duty remitted	
	255	Stamp Supply-Distribution-SVs	
	266	Assigned Lands-Govt. Lands	
	274	Housing-Housing Societies.	
	280	Partitions	
	283	Challans-Refunds	
	292	General Circulars	
	294	R.O.R. Matters.	
	297	Important Circulars reducing S.D	
	303	CARD Registration –Latest Rules.	G.O.No.722 dt.8-10-99
		Rule 221 to 237	
	311	Registration Process through CARD	

312	Index of CARD Circulars	
318	Public Policy-Sec.22A	
320	Section 32-A (Photo System)	
326	Facility Management	
327	Protest Petitions	
328	Fees Matters.	
329	Court Matters.	
331	Record Keeping	
333	Leave	
333	Enquiries	
341	Treasury Matters	
347	Medical Attendance Rules, 1972	
364	Miscellaneous (Including Marriages)	
383	General Power given by an Adopted Son to his natural father chargeable at the rate of 1%-Clarification	Memo NO.S1/18782/08 dt. 19-3-09
384	Date of presentation is criteria for Levy of stamp duty, T.D, R.F. etc., & levied on the M.V on the date of presentation.	Lr. NO.S1/12097/06 dt. 25-4-2009
385	Donor donated the land to the Educational society for charitable Purpose is only a Gift Settlement for charitable purpose only	Memo NO.S1/15737/08 dt. 8-5-2009
385	Cancellation of previously regd. Sale deeds are chargeable U/Art.15 only as H.C. Judgement.	Cir.NO.S1.5646/09 dt. 2-5-2009
386	I.A. Party treating the Agreement cum G.P as Sale-Clarified as Agreement Cum G.P.A only	No.I.A2/20214/2009 dt. 28-4-2009
388	It is decided to accept cash up to Rs.5000/-for sale of all types of Stamps	Cir.No.GSO2/24694/02-A, dt. 19-2-2009
389	Instructions to dropping to I.R.Items of Sri K.Sundara Rao, D.R.(Retd)	MV2/3957/06 dt. 17-4-2009
390	An Agreement and Mortgage executed by Janachitanya Housing Ltd., in f/o UDA-M.V. Not applicable	No.MV5/5146/09 dt. 26-2009
390	Franking impressions made by the S.Vs Limited to Rs.1000/-per doct. can also be used for registration purpose	No.GSO3/4147/2008 dt. 8-7-2009
391	Instructions issued in Procs. NO.G4/6006/81, dt.28-4-82 are not applicable to the Agreement relating to Deposit of Title deeds-Clarification issued.	Memo No.S1/6141/09 DT.26-06-2009
393	5% S.D not applicable to the Security Deposits made in Development Agreement.	No.CCRA1/13429/2008 dt. 1-10-2009
394	All the properties in which the co-parceners /co-owners having interest are not included in the Release deeds Modification orders-issued.	CCRA1/13348/09 dt. 3-10-2009



395	Advance in the lease deed not less than period of 30 years –S.D not chargeable on the Advance	Lr.No.S2/2198/09 dt. 29-5-2009
397	The natural father of the adopted Son may be treated on par with Family member for chargeable S. D to Gift Settlement.	Memo NO.S1/13422/08 dt. 15-9-09
398	Deposit of Title deed having some Portion of property relates to Vekatagiri and Bangalore-the S.R Send intimation to the S.R concerned in Bangalore	Memo NO.S1/20131/08 dt. 19-3-2009
399	Deposit of Title deeds presented in Formats I,II and Iii may be treated as Memorandum of Depoist of Title Deeds- Formates communicated	No.IA-2/10556/2009/2 dt.5-3-2009
403	Withdrawal of instructions issued By extending Rule 26(i)(k) to the Deeds of cancellation of previously Regd. deeds other than Sale deeds	Pro NO.G1/10547/09 dt. 30-4-2009
405	Assigned lands and Govt. lands- Certificate issued by the Tahasildar and conformity by R.D.O instead Dist. Collector-Orders issued.	Memo NO.G1/15653/06 dt. 5-5-2009
407	If the land mentioned in the doct. is prohibited from registration U/ Sec.22A, the S.R has to pass rejection order giving detailed reasons	Memo NO.G1/10129/09 dt. 14-7-09
498	Obtaining of proof of addresses of Executants and claimants in the Docts. –further instructions-Reg.	Memo NO.G1/4683/09 dt. 16-7-09
409	Not to accept the old Chit Agreement with corrections-accept in prescribed form VIII	Memo NO.CF/27858/93 dt. 10-02-2009
410	it is advised to rectify any such clerical Error like fixation of Rs.600000/- per Acre instead of Rs.60000/-	Memo No.MV6/20125/08 dt. 18-3-2009
411	Development Agreement cum GPA Levy of stamp duty on land value or Site value-clarification-issued.	Memo No.MV3/15056/08 dt. 18-3-2009
412	No guide line value fixed for Survey Number in the doct.-clarification-Issued.	No.CCRA3/636/09 dt. 05-05-2009
413	Clarification on adoption of rider rate where the value of survey number is missing in the Basic Register	Cir.No.LARI/636/09 dt. 05-05-2009
415	Record annulment/dissolution of a Previously registered marriage by a Court decree –Note at foot of Marriage Certificate.	Memo No.Marriages/4276/09, dt.15-5-2009
416	M.V.Guidelines Rules, 1998-Amendment-Notification	G.O.No.43 dt.01-07-09

419	Revised instructions in respect of Spot inspections of properties.	Memo NO.MV6/11704/08 Dt. 30-09-2009
421	Collection of loss of duties U/Sec. 41-A of I.S.Act-guidelines-issued.	Memo No.S1/24387/2000 Dt. 25-9-2009
423	Dispensing with of the system of Pre-registration spot Inspection By Registrars.	Memo NO. dt. 28-10-2009
425	Further streamlining the Internal Audit For effective results by Internal Audit D.Rs and S.Rs.-instructions	Pro.No.IA/19019/09 dt. 28-7-2009
427	Sale deed in f/o highest bidder in the Auction conducted in Co-Operative Town Bank Ltd-Adoption of M.V.-Clarification	Memo No.MV1/9871/09-1 dt. 15-9-09
428	Direct Recruitment quota 30% instead of 33 1/3%.-Amendment –Orders-Issued.	G.O.142 dt.13-3-2008
429	Eligibility of daughter for family pension Orders-issued	G.O.No.231 dt. 26-6-2008
431	Rule of Reservation in promotions- Comprehensive –Guidelines-issued.	G.O.No.154 dt. 30-7-2008
433	Conveyance allowance to Blind and Orthopedically Handicapped Govt. Servants –orders-issued.	G.O.No.208 dt.28-7-08
436	Review of orders of suspension of Govt. Servants before completion of two years.	G.O.No.526 dt.19-8-2008
437	Enhance present limit of Rs.50000/ to Rs.100000/- to purchase movables by the Govt. Servants.	G.O.No.528 dt.19-8-2008
439	Promotion of the employees who Acquitted from the Charges –Reg	G.O.No.529 dt.19-8-2008
440	Communication of official doct. or Information as per the requirements of the RTI Act,2005-Orders-Issued.	G.O.No.114 dt. 16-3-2009
441	Abolition of Flying Squads-orders Issued.	G.O.No.1007 dt.24-9-09
442	Filling up posts of Jr. Asst. on Promotion /Appointment by transfer from lower cadre.	Pro. NO.E2/13343/08 dt. 9-9-2009
444	Attachment of Provident Fund moneys By various Courts-Reg.	Govt.Memo No.14756/12/ A2/Pen.II/09,dt.10-7-09
445	Certain Clarification on minimum Age for compassionate appointment –Reg.	Lr.No.11147/Ser.G/2009-1 dt. 2-4-2009
447	Disciplinary cases against the employees Delays in processing the files	Cir.U.O.Note NO. 27306/Ser.C/A1/09-1 Dt.7-8-09
448	Disciplinary cases-referred to APPSC for concurrence.	U.O.Note No.43035/Ser.C/ A1/2008-1, dt.25-6-2009
449	Court Judgement on Cancellation of Power of Attorney unilaterally	W.P.No.22060 of 2008

- 450 In the absence of any injunction W.P.NO.5701 of 2009  
granted by the Civil Court, there is hardly  
any thing which the respondent(SR) can  
do, in the context of registration
- 452 Judgement on Revocation of Settlement W.P.No.11237 of 2009  
Deeds
- 453 Citizens Charter Treasuries Dept.

**Compiled by T. Ranga Rao  
D.R (Retd)**