

## CHAPTER I (I)

### Notification No.13, Dated 17<sup>th</sup> December, 1938

In exercise of the powers conferred by clause (a) of Section 9 of the Indian Stamp Act, 1899 (Act 11 of 1899) and in supersession of all previous notifications issued from time to time under the said clause of the said section, in so far as they relate to the State of Andhra Pradesh (hereinafter referred to as the said Province) except the Notification of the Government of India in the Finance Department (Central Revenues) No.6 stamps, dated the 14<sup>th</sup> August, 1937, as subsequently amended, the Government of Andhra Pradesh are hereby pleased to reduce to the extent set forth in each case, the duties chargeable in the said Province under the said Act in respect of the Instruments hereinafter described under Nos. 30, 34, 35, 47, 49, 51, 59, 72, 85 and 86 and to remit the duties so chargeable in respect of instruments of the other classes hereinafter described. (Preamble amended by G.O.Ms.No.506 Rev.dt 3-4-1962).

#### (A) Land Revenue:

- 1) Deleted. [G.O.Ms.No. 506, Revenue, dated 3<sup>rd</sup> April, 1962].
- 2) Instrument executed for the purpose of securing the repayment of a loan made, or to be made, under the Land Improvement Loans Act 1883 (XIX of 1883), or the Agriculturists Loans Act, 1884 (XII of 1884) including an instrument whereby the landlord binds himself to consent the transfer, in the event of default in such repayment, or any land, interest in land, on the security of which any such loan is made to his tenant.
- 3) Patta granted by an officer of the Government in the said province to a holder of land under a ryotwari settlement.
- 4) Deleted. [G.O.Ms.No.506, Revenue, dated 3<sup>rd</sup> April 1962].

#### (B) Opium, Excise and Hemp Drugs:

- 5) Bonds when executed by the Surety of a middleman (Lanbardar or Khattadar) taking an advance for the cultivation of the property for the Government.
- 6) Agreement or memorandum of agreement made by a raiyat or a middleman (Lanbardar or Khattadar) for the cultivation of the poppy for the Government.
- 7) Power of attorney executed in favour of a Lambardar or Khattadar by an opium cultivator, who does not attend personally to receive an advance or to enter into a contract for the cultivation of the poppy for the Government.



- 8) Instruments of the nature of a mortgage deed when executed by the surety of a middleman (Lambardar or Khattadar) taking an advance for the cultivation of the poppy for the Government.
- 9) Agreement or memorandum of agreement for the cultivation of the Hemp plant made by a cultivator in the said Province.

**(C) Forest Department**

- 10) Deleted [*Notification in A.P. Gazette dated 23<sup>rd</sup> November 1961, Part I page 3879*]
- 11) Agreement for the sale or protection of sandalwood trees growing on patta lands. [*A.P. Gazettes, dated 23<sup>rd</sup> November, 1961, Part I, page 3879 and 10<sup>th</sup> September, 1964 Part II, page 2915*]

**(D) Scholarships, Stipends, etc. :**

- 12) Agreement bond or security bond required to be executed by or on behalf of the holder of a scholarship or stipend awarded by Government.
- 13) Security bond taken under the authority of the Government from a Military Medical Student of the Assistant Surgeon Branch of the Indian Medical Department or from a woman stipendiary of the Government Ayurvedic and Unani Colleges in the State or from the surety of any such student or woman stipendiary. [*As amended by G.O.No.970, Revenue, dated 5<sup>th</sup> May, 1960*].
- 14) Agreement or security bond required to be executed by a student or his sureties previous to his entry into the Government Veterinary College in the State. [*As amended by G.O.No.970, Revenue, dated 5<sup>th</sup> May 1960*].

**(E) Education Institutions :**

- 15) Instrument executed in favour of Government by the Managing authority of an Educational Institution in the said province aided by Government, with the object of securing by hypothecation of land and buildings belonging to the institution, that grants-in-aid to the institution are refunded if the said land and buildings are not used for educational purposes or if the education given by the institution is defective or unsatisfactory.

**(F) Posts and Telegraphs Department :**

- 16) Letter which a person depositing money in Post Office Savings Bank, as security to the Government or a local authority for the due execution of an office or for the fulfilment of a contract or for any other purpose, is required to address to the Post-master in-charge of the Post Office Saving Bank agreeing to special conditions with respect to the application and



withdrawal of the money deposited and the payment of interest accruing due thereon.

**(G) Railways and Inland Steamer Companies:**

- 17) Deleted. [G.O.Ms.No. 506, Revenue, dated 3<sup>rd</sup> April, 1962].
- 18) Agreement of indemnity bond given to a Railway authority or an Inland Steamer Company by a passenger permitted to travel without payment of fare, indemnifying such authority or company from any claim for damages in case of accident or injury.
- 19) Agreement or indemnity bond given to a Railway authority or an Inland Steamer Company by a consignee (When the railway receipt or bill of lading is not produced) in respect of the delivery of articles carried at half-parcels rates or at goods rates, namely flesh fish, fruits, vegetables, bazar baskets, bread, meat, ice and other perishable articles.
- 20) Agreement made with the Railway company or Administration which purports to limit the responsibility of the Company or Administration as declared by the Indian Railway Act, 1890 (IX of 1890) Section 72 sub-section (1) and is in a form approved by the Governor-General in Council under sub-section (2) of that section.

(h) and (I) deleted.

**(J) Government Officers and Contractors :**

- 21) Agreement paper passed by a Contractor of the Royal Indian Army Service Corps where his security deposit is transferred to Post Office savings Bank.
- 22) Instruments in the nature of memorandum or agreement furnished to, or made or entered into with an officer of the Royal Indian Army Service Corps by a Contractor.
- 23) Agreement or declaration by which a tender made to an officer of Royal Indian Army Service Corps is accepted as a Contract, where the deposit of the contractor as security for his contract is made in Government Indian Promissory Notes or in Cash.
- 24) Instrument in the nature of a memorandum, agreement or security bond furnished to or made, or entered into by a contractor for the execution of any work entrusted to him by, or for the due performance of any contract with-
  - (a) the Indian Army Ordinance Corps Department,
  - (b) the Ordinance and Clothing Factories, or
  - (c) the Military Farms Department, or



- (d) the Opium Department, or
  - (e) the Forest Department or
  - (f) the State Railway Department
  - (g) the public works dept. or any other administration dept. empowered to execute public works or
  - (h) the Revenue dept. in the said province in respect of minor irrigation works contracts.
- 25) Agreement and security bond executed by contractors in respect of village chavadies and cattle pounds in the said province.
- 26) Instrument furnished to or made or entered into with any of the Departments, Coprs and Factories mentioned in item 24 by a contractor under which due performance of any contract is secured by the deposit of money or of Government or the securities, and an instrument under which materials belonging to a contractor are mortgaged as security for an advance made to him by any such Department, Corps or Factory.
- 27) *Mortgage deed* executed by a person in the service of the Andhra Pradesh State Government for securing repayment of advance received by him/her from the Andhra Pradesh Government for constructing, purchasing or repairing a dwelling house for his/her own use. (Vide G.O.Ms.No.243, Revenue (Regn II) Dept., dt.6-3-1992, I.G's Endt. No. S4/25007/88, dt.20-3-1992).
- 28) Instrument of reconveyance of Mortgaged property executed by the Andhra Pradesh State Government in favour of any person in the service of the Andhra Pradesh State Government, on payment of advance received by him/her from the Andhra Pradesh State Government, for constructing, or purchasing or repairing a dwelling house for his/her own use. (Vide G.O.Ms.No.243, Revenue (Regn II) Dept., dt.6-3-1992, I.G's Endt. No. S4/25007/88, dt.20-3-1992).
- 29) Instrument of reconveyance executed by Government in respect of property mortgaged by an officer of Government or his surety as security for the due execution of an office or the due accounting for money or other property received by virtue thereof.
- 30) Agreement which has been or may be entered into in compliance with the rules prescribed in Appendix XXII-A of Regulations for the Army in India for regulating the deposits of regimental funds with private banks or firms or such other rules for that purpose as may hereafter be in force – Duty reduced to the amount payable in respect of a bond for like amount or value or to Rs.5 whichever shall be less.



- 31) *Mortgage deed or agreement* executed by an officer of the Government for securing the repayment of an advance received by him from the Government for the purpose of purchasing a motor car, a motor boat, a motor cycle, a house, a cycle, or a typewriter.
- 32) Agreement executed by an officer of the Government relating to the repayment of an advance received by him from the Government for defraying the cost of passages for himself or his family or both.
- 33) Authority in writing executed under rule I, order XXVIII of the Code of Civil Procedure, 1908 (Act V of 1908) by an officer or soldier actually serving the Government in a military capacity authorizing any person to sue or defend in his stead in a Civil Court.

**(K) Other Documents :**

- 34) Letter of authority or power-of-attorney executed for the sole purpose of authorising one or more of the joint holders of a Government security to give on behalf of the other or others of them, or any one or more of them, a discharge for interest payable on such security or on any renewed security issued in lieu thereof Duty reduced to Re.1-00 (one only).
- 35) Sanad or Jagir, or other instrument conveying and granted to an individual by the Government otherwise than for a pecuniary consideration –Duty reduced to Rs.5.00 (five only).
- 36) Instrument of exchange executed by a private person where land is given by him for public purposes in exchange for other land granted to him by the Government.
- 37) Deleted [*G.O.Ms.No. 506, Revenue, dated 3<sup>rd</sup> April, 1962.*]
- 38) Deleted [*G.O.Ms.No. 506, Revenue, dated 3<sup>rd</sup> April, 1962.*]
- 39) Deleted [*G.O.Ms.No. 506, Revenue, dated 3<sup>rd</sup> April, 1962.*]
- 40) Instrument of transfer of shares registered in a Branch register in the United Kingdom under the provisions of section 41 of the Indian Companies Act, 1913 (VIII of 1913), which has paid the Stamp duty leviable thereon in accordance with the law for the time being in force in the United Kingdom.
- 41) Deleted [*G.O.Ms.No. 139, Revenue, dated 23<sup>rd</sup> January, 1961.*]
- 42) Deleted [*G.O.Ms.No. 506, Revenue, dated 3<sup>rd</sup> April, 1962.*]
- 43) Deleted [*G.O.Ms.No. 506, Revenue, dated 3<sup>rd</sup> April, 1962.*]
- 44) Instrument of transfer of Government Stock registered in the book debt account.



- 45) Instrument of release referred in Section 48 of the Indian Merchant Shipping Act, 1923 (XXI of 1923).
- 46) Award of the arbitrators in any dispute in which a Co-operative society in the said province is party.
- 47) Declarations in the prescribed form accompanying the return of election expenses of candidates at elections to the Provincial and Central Legislatures – Duty reduced to Rs.(3.00) three only. [As modified by G.O.Ms.No.506, Revenue, dt. 3-4-1962].
- 48) Deleted [G.O.Ms.No. 139, Revenue, dated 23<sup>rd</sup> January, 1961.]
- 49) 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.
- 50) Deleted [G.O.Ms.No. 2605, Revenue (U) dt. 12-12-1959.]
- 51) Mortgage deed being collateral or auxiliary or additional security or being by way of further assurance - Duty reduced to Rs.30.00 provided that duty paid on the principal or primary security exceeds the amount specified [G.O.Ms.No.525, Revenue, dt. 31-5-1974]
- 52) Instrument cancelling a Will.
- 53) Indemnity Bond executed in pursuance of paragraph 8 of Royal Air Force Instruction (India) No.33 of 1935 by a non-entitled person undertaking passenger flights in accordance with clause (iii) of paragraph 7 thereof
- 54) Mortgage deed securing the repayment of a loan advanced or to be advanced under the Madras State Aid to Industries Act, 1922 (Madras Act No. V of 1923) to a cottage industrialist or owner of a small concern, the capital outlay of which does not exceed one thousand rupees.
- 55) Agreement or memorandum of agreement relating to the hire of bicycle for a period of less than a week.
- 56) Certificates of shares of the Reserve Bank of India Nos.B-1/toB-27942, C-1 to C.23890, D-1 to D.23000, M-1 to M. 14000 and R-1 to R. 3157, dated 26<sup>th</sup> March, 1935.
- 57) Transfer to Government of shares of the Reserve Bank of India under clause (ii) of Section 4 of the Reserve Bank of India Act, 1934 (II of 1934).
- 58) Deleted [G.O.Ms.No. 139, Revenue, dated 23<sup>rd</sup> January, 1961.]
- 59) Instrument executed in the areas mentioned in the schedule hereto attached in respect of which the stamp duty with which it is chargeable under Stamp Law for the time being in force in the said areas has been



- paid in accordance with the said law and in respect of which a higher duty becomes chargeable in this Province. Duty reduced to the difference between the amount of duty chargeable in the said area and the amount of duty chargeable in this Province. (has become obsolete).
- 60) Instrument executed in the areas mentioned in the schedule hereto attached in respect of which the stamp duty with which it is chargeable under the stamp law for the time being in force in the said areas is equal to or higher than the duty chargeable on such instrument in this Province and such duty has been paid in accordance with the said laws. (has become obsolete).
  - 61) Bond executed by an evacuee from outside India for the repayment of such sum or sums as have been or may, in future, be expended by the Government whether in cash or otherwise for his maintenance and accommodation while in India or for the maintenance and accommodation of any persons dependent on him as their parent or guardian.
  - 62) Omitted. [*G.O.Ms.No. 506, Revenue, dated 3<sup>rd</sup> April, 1962.*]
  - 63) Sale certificates issued under sub-section (5) of section 38 of the Madras Revenue Recovery Act, 1864 (Madras Act II of 1864).
  - 64) Security Bonds executed by permanent Government servants as sureties in connection with evacuation advances granted to officiating or temporary Government servants.
  - 65) Security bonds executed in favour of the Government by borrowers and their sureties for loans not exceeding Rs.100 in each case for the repair of dwelling houses damaged by enemy action.
  - 66) Agreements made by the authorities empowered to requisition or acquire under the Defence of India Rules on behalf of the Governor General in Council or the Governor of Madras (A.P.) with the person or persons receiving compensation in respect of the property requisitioned or acquired.
  - 67) Bonds executed by persons taking custody of articles distrained under Rule XXVI of the rules under the Madras Co-operative Societies Act, 1932 (Madras Act VI of 1932).
  - 68) Agreements made on behalf of the Governor of Madras (A.P.) with the owner or owners of immovable property on which slit trenches or air raid shelters have been or are proposed to be constructed in cases where the owners agree to forego claims to compensation on condition that the trenches or shelters are handed over to them free of charge when they are no longer needed. (Has become obsolete).
  - 69) Agreements executed by Government servants stationed in threatened areas in the province of Madras undertaking to be bound by the agreements



- executed by their nominees for family allotments and to pay on demand to the Government of Madras the amount which may be found due to the Government from such nominees or settlement of accounts of the Government servant concerned, and similar agreements that may be executed in the Province of Madras by Government servants employed under the Government of India and other Provisional Governments and Administrations in British India. [Has become obsolete].
- 70) Agreements executed by persons who take on licence, compounds of Government offices for cultivation of food crops subject to an undertaking to be bound by the terms of the licences granted to them in that behalf.
  - 71) Deleted [G.O.Ms.No. 506, Revenue, dated 3<sup>rd</sup> April, 1962.]
  - 72) Bonds executed under the Tobacco (Excise Duty) Rules, 1943 Duty reduced to that payable in respect of customs bonds.
  - 73) Agreements executed by ryots under the schemes for the cultivation and supply of vegetables to military stations in the Province of A.P. undertaking to repay in monthly instalments the cash advances given for cultivation expenses and the cost of seed manure supplied and to supply the vegetables at specified price and prescribed places. (Has become obsolete).
  - 74) Deleted.
  - 75) Deleted [G.O.Ms.No. 506, Revenue, dated 3<sup>rd</sup> April, 1962.]
  - 76) Deleted [G.O.Ms.No. 1187, Revenue, dated 27<sup>th</sup> Oct, 1961.]
  - 77) Deleted
  - 78) Deleted
  - 79) Deleted (G.O.Ms.No.506 Rev. Dt.3.4.1962)
  - 80) Deleted (G.O.Ms.No.506 Rev. Dt.3.4.1962)
  - 81) Deleted (G.O.Ms.No.506 Rev. Dt.3.4.1962)
  - 82) Agreements executed by agents appointed by the Collector of Visakhapatnam for the procurement of paddy and millets agreeing to abide by such conditions as may be prescribed by competent authority from time to time.
  - 83) Agreement made by the producers of food grains with an officer of the government of A.P. for the delivery of specified quantities of food grains when the crop is still on ground.
  - 84) Powers-of-Attorney executed by Ex. Members of the Defence services or their eligible heirs or dependants in favour of their agents or representatives for the purpose of representing them at the hearing of their appeals under the Pensions Appeal Tribunal Rules, 1945.



- 85) Instruments of partitions relating to land held on revenue settlement for a period not exceeding forty five years and paying the full assessment – Duty reduced to the amount of duty chargeable on a Bottomry Bond for the amount equal to twenty five times the annual revenue on the separated share or shares of the land.
- 86) All gifts or settlements for charitable or religious purposes – Duty reduced to one-half of the duty leviable on such instruments under Article 29 and 49-A respectively of Schedule I-A.
- 87) Agreement executed by ryots to run seed farms in furtherance of activities of the Agricultural Department.
- 88) Deleted [G.O.Ms.No. 139, Revenue, dated 23-1-1961.]
- 89) Deleted [G.O.Ms.No. 139, Revenue, dated 23-1-1961.]
- 90) Instruments other than Bills of Exchange, Cheques, Promissory notes, Bill of lading, letters of credit, Policies of insurance, Proxies and Receipts executed in connection with the business of Rehabilitation Finance Administration constituted under the Rehabilitation Finance Administration Act, 1948 (Central Act XII of 1948).
- 91) Security Bonds executed in connection with the scheme approved in G.O.No.272, E& PH dated 9<sup>th</sup> February, 1948, by non-muslim refugee students from Pakistan and their sureties.
- 92) Surety bonds executed in connection with the receipt of special advances of pay by displaced Government servants who have migrated from Pakistan.
- 93) Agreements executed by persons to whom charkas are supplied by the Government on instalment system under 'Khadi Schemes'.
- 94) Stamp duty payable for enrolment as an Advocate of the High Court of Judicature of Andhra Pradesh, by any displaced advocate who has migrated from Pakistan provided he has been enrolled as an advocate of any other High Court in India on payment of an enrolment fee prior to the partition of India:-

**Note:** Item Nos. 40, 56 and 57 : These items relate to Transfer of Shares. Levy of duty on share transfers was included in Union list by Act No. XLIII of 1955.

**Notification issued subsequent to 1-10-1953 and Notification not found in the Main Notification:-No.13 dated 17-12-1938.**

- 95) Bonds executed under the Central Excise Rules, 1944 – Duty reduced to that payable in respect of customs-Bonds.



- 96) Agreements executed by the authorised agents under the Women's Savings Campaign. (G.O.Ms.NO.134 Rev, dated 18-2-1955).
- 97) Instruments of transfer, etc., effected in the course of the winding up of banking company and on an application or other proceedings by such a company in liquidation. (G.O.Ms.NO.2264 Rev, dated 12-10-1955)
- 98) All instruments to be executed under the subsidised Industrial Housing Scheme such as lease cum sale agreements by the Government in f/o allottees (Industrial workers) and subsequent regular Sale deeds. Though exempted from stamp duty, *transfer duty is leviable* on the M.V. as on the date of execution of Sale deed. (G.O.Ms.NO.290 Rev, dated 9-2-1956)
- 99) Affidavits filed by the displaced persons from West Pakistan settled in the Andhra Pradesh State.
- 100) Deeds on which Stamp duty is chargeable under Articles 9 and 32 of Schedule I-A of the Stamp Act for the registration of the Articles and the Memorandum of Association of the Andhra Scheduled Tribes Finance and Development Corporation. (G.O.Ms.NO.864 Rev, dated 14-4-1956)
- 101) Bonds to be executed by the candidate trained by the Central Social Welfare Board as (1) Gram Sevikas, (2) Midwives, (3) Dais and (4) Supervisory and Administrative Personnel for Social and Moral Hygiene and After Care Programme.
- 102) Agreements both for cash security and for personal security executed by Primay School Teachers as Authorised agents on commission basis for the sale of the 12-year National Savings Certificates and 10-year National Plan Certificates, under the Rural Agency System. (G.O.Ms. NO.1878 Rev, dated 17-8-1956)
- 103) Undertakings and Agreements to be executed by the Beneficiaries under the Local Development Works Programme.(A.P. gazette Part I dt.13-2-1958).
- 104) Security Bonds or Mortgages executed by way of security for repayment of loans under Agricultural schemes for Development of fruit production and cashew production (with effect from 5-1-1959.)
- 105) All Instruments relating to transfer of properties by Foreign Missions (Missionaries) to Indian Missions (Missionaries).
- 106) Agreements executed in favour of the Government by ryots to whom tractors and bulldozers are hired out for ploughing and levelling operations under the Thungabhadra Project Reclamation Scheme with effect from 1-1-1955. (G.O.Ms.NO.656 Rev, dated 26-3-1960)



- 107) Loan Agreements executed in favour of the State Khadi and Village Industries Board by or on behalf of Societies and other Bodies registered under the Societies Registration Act, 1860 (Central Act XXI 1860) or such other enactment as is applicable to the State of Andhra Pradesh engaged in the promotion of Village industries or for public, approved for or relating to the business of such society or public trust. (Central Act XXI of 1860-G.O.Ms.NO.1614 Rev, dated 15-9-1961 of A.P)
- 108) Instruments of Gift executed from 1-7-1961 in favour of Village Panchayats, Panchayat Samithis, Zilla Parishads, Municipal Committees and the Municipal Corporation of Hyderabad. (G.O.Ms.NO.1858 Rev, dated 24-10-1961)
- 109) Agreements to be obtained from beneficiaries for the execution of Soil Conservation works. (G.O.Ms.NO.1362 Rev, dated 04-09-1962)
- 110) Transfer deeds in respect of Treasury Savings Deposit Certificates. (G.O.Ms.NO.1807 Rev, dated 22-11-1962)
- 111) Transfer deeds in respect of the 4½% Defence Deposit Certificates. (G.O.Ms.NO.1920 Rev, dated 10-12-1962)
- 112) Loan Agreements executed in favour of Khadi and Village Industries Commission by or on behalf of the Andhra Pradesh Khadi Board.
- 113) Bonds when executed by the individual members of Goldsmiths Societies and individuals on their personal security securing the repayment of loans amounting to Rs.1,64,845 (Rupees one lakh sixty four thousand and eight hundred forty five) only advanced under the Rehabilitation of Displaced Goldsmiths Scheme.
- 114) Conveyance deeds transferring all the properties both movable and immovable, belonging to Colleges taken over by the Government for educational purposes.
- 115) Bonds executed under rule 7 of the Rules for sanction of Vocational Aid by the Social Welfare Department for the Schedule Castes and Schedule Tribes, when the aid amount does not exceed Rs.50/- for each person.
- 116) Bonds executed by the individual members of Goldsmith Societies and individuals on personal security securing the repayment of the loans amounting to Rs.30 lakhs (Rupees thirty lakhs) advanced under the Rehabilitation of the displaced goldsmith scheme.
- 117) Security bonds executed by the loanecs for sinking tube-wells in all the districts of Andhra Pradesh State under the scheme for 'Advancing loans to cultivators for sinking tube-well'. (G.O.Ms.NO.389 Rev, dated 15-03-1965)



- 118) Affidavits presented before the Commission of inquiry appointed in the Notification No.9/28/64-T, dated 8<sup>th</sup> January, 1965 of the Government of India, Ministry of Home Affairs to enquire into the EXODUS of minorities from the East Pakistan to India.
- 119) Security bonds executed in favour of Government by the Gumasthas appointed by the Watandars in the Telangana region of the State of the Andhra Pradesh, to secure the due execution of their office or to account for money or other property received by virtue thereof.
- 120) Memorandum of and Articles of Association registered under the Andhra Pradesh Non-Trading Companies Act, 1962. (G.O.Ms.NO.752 Rev, dated 24-06-1966)
- 121) Bonds executed by the migrants from East Pakistan in connection with the sanction of loans to them for Agricultural and non-Agricultural purposes in connection with their rehabilitation.
- 122) Indemnity bonds executed by the guardians of minor dependants of deceased members of the Andhra Pradesh Coal Mines Provident Fund Scheme in the State for the purposes of obtaining refund of the Coal Mines Provident Fund Contributions with effect from 24-4-65 (A.P. gazette dt. 8-12-1966 Part I page 2796).
- 123) Instruments of Gifts and Settlements executed in favour of the Government. (G.O.Ms.NO.390 Rev, dated 01-05-1967) Duly remitted in full
- 124) The following Instruments executed under Industrial Disputes Act, 1947. (G.O.Ms.NO.534 Rev, dated 05-06-1967) Duly remitted in full
- (i) Memorandum of Settlement signed by the parties under Section 12(3) of the Industrial Disputes Act, 1947.
- (ii) Agreement entered into by the employer and workmen under section 18(1) of the Industrial Disputes Act, 1947.
- 125) Assignments of fixed deposit receipt issued by the Andhra Pradesh State Financial Corporation to third parties. (G.O.Ms.NO.533 Rev, dated 05-06-1967) Duly remitted in full
- 126) Affidavit or declaration in writing when made for the immediate purpose of being filed or used in any Court or before the Officer of any Court. Duly remitted in full
- 127) Mortgage deeds and security bonds executed by fishermen in connection with the loans granted by Panchayat Samithis under the Fisheries Development Schemes. (G.O.Ms.NO.706 Rev, dated 24-07-1967)
- 128) Lease deeds under which lease rights are granted by the Government for fishing in favour of Panchayats for one year or less, whether such



- lease deeds are executed by the President of Panchayats or by Government or both.
- 129) Documents executed by or in favour of the United Nations Children Fund (UNICEF).
- 130) Security bonds to be executed by the Indian National returning from Burma in connection with the loans granted by the Government of Andhra Pradesh under G.O.Ms.No.1592, Revenue, dt.6-10-1964. for their rehabilitation.
- 131) *Unattested instruments* evidencing agreement relating to the hypothecation of movable property where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan or of an existing or future debt-Duty chargeable as a mortgage under Article 35-B of Schedule I-A to the Indian Stamp Act, 1899 is **reduced to Rs.100/-** upto the loan amounting Rs.30000/- and thereafter subject to a maximum duty of Rs.100000/-
- 132) 1) *Unattested instrument* evidencing an agreement of pawn or pledge of goods(i.e., **the pawn or pledge of moveable property** where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt-Duty reduced to that chargeable under Article 6 of Schedule I-A to the Indian Stamp Act, 1899, **subject to a maximum of Rs.5-00.**
- 2) *Attested instrument* evidencing an agreement relating to the hypothecation of movable property where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan-Duty chargeable, as a mortgage under article 35(b) of Schedule 1A of the I.S Act 1899 **is reduced to Rs.,100/- upto the loan amount of Rs.30000/- thereafter subject to a maximum duty of Rs.100000/-.** (Amended as G.O.Ms.No.750, Revenue (Regn II) dept, dt.22-12-1995).
- 133) Since renumberd as 132(2) (G.O.Ms.No.750 Rev. dt.22.12.1995
- 134) Settlement deeds executed in favour of Village Panchayats, Panchayat Smithis, Zilla Parichads, Municipal Councils and the Municipal Corporation of Hyderabad for charitable and religious purposes. Duty remitted in full
- 135) Mortgage deeds executed by Ex-Servicemen or their dependents mortgaging their properties for loans advanced from the Special Fund for reconstruction and rehabilitation of the Ex-Servicemen set up by the Government of India, Ministry of Defence, New Delhi with the Governor of Andhra Pradesh as its Chairman.



136) Bonds executed by the employees of the A.P. State Government in connection with the sanction of marriage advance to them from the government-Remission of duty **in full**. (G.O.Ms.No.1327 Rev(U) dept. dt.22-8-1981)

137. In exercise of the powers conferred by clause (a) of sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Central Act II of 1899) read with clause (b) of Section 41 of the Andhra Pradesh Co-operative Societies Act, 1964 (Act 7 of 1964) and in partial supersession of the Notifications issued in G.O.Ms.No.221, Revenue (u) Department, dated 2<sup>nd</sup> February, 1979 as amended from time to time in G.O.Ms.No. 193, Revenue (u) Department, dated the 17 February, 1976; G.O.Ms.No. 1723, Revenue (u) Department, dated 25<sup>th</sup> December 1979 and G.O.Ms.No.1956, Revenue (u) Department, dated the 22<sup>nd</sup> October, 1981 and all other powers hereunto enabling the Governor of Andhra Pradesh hereby **remits in full** with effect on and from the date of publication of this Notification in the Andhra Pradesh Gazette the Stamp duty chargeable under the Indian Stamp Act in respect of the following instruments, namely:- (G.O.Ms.No.472 Rev (U) dept dated 10.5-1985 as amended in G.O.Ms.No.735 Rev dated 02.11.1988 and G.O.Ms.No.790 Rev dated 26.11.1988 - **CONCESSIONS AND EXEMPTIONS CONSOLIDATED G.O)**

- (i) Instruments of mortgages or agreements executed by members belonging to Agricultural class in favour of
  - (a) Co-operative Credit Societies; or
  - (b) Co-operative Agricultural Development Banks; or
  - (c) Farmer's Service Co-op. societies;
- (ii) Instruments of mortgages or agreements executed in favour of:-
  - (a) Grameena Bank; or
  - (b) Scheduled 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 Tahsildar of the Taluka or from District Rural Development Agency, or from Girijan Development Agency in respect of areas where the said Agencies are functioning in respect of other persons, to the effect that the land held by the member or the person does not exceed five acres of wet or ten acres of dry land.

Small  
land  
Holder  
and fresh



- (iii) Instruments of mortgages executed by members of Co-operative Credit Societies set up for weaker sections of the people belonging to Non-agricultural class as approved by the Registrar of Co-op. Societies in that behalf subject to the condition that the **loan amount does not exceed Rs. 10,000/-** (Rupees Ten Thousand only)

**Explanation:**

- (1) 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 for the purpose of computing the holding of such person.
- (2) **Agricultural credit includes loans sanctioned for the purpose of poultry, dairy farming, sericulture, sheep rearing, digging or deepening of wells in agricultural lands, purchase of cattle or implements for agricultural purposes, investment of shares in Co-operative Sugar Factories, and any other purpose mentioned or notified under section 85 of the Andhra Pradesh Co-operative Societies Act, 1964.**
- (3) The concession in item (iii) applies also to Agricultural labour and other Weaker sections **like Shepherds, Poultry Farmers, Dairy farmers** for loans taken on the security of house or house site, etc., provided that they are beneficiaries under National Rural Employment Programme, Drought Prone Areas Programme, Integrated Rural Development Programme, Integrated Tribal Development Agency, and Girijan Development Agency etc. schemes for weaker section.
- (iv) Instruments of transactions between Co-operatives on the one hand and the other co-operatives, Banks, Financial Institutions or the Government on the other hand.

**Explanation:**

This item is deemed to be in force continuously with effect from the 1st February, 1975

- (v) Instruments executed by members of House Building Co-operative Societies in favour of such cooperatives **for loan upto Rs.30,000/-** (Thirty Thousands only) under L.I.G.H. Schemes.
- (vi) Sale deeds executed by any registered Co-operative House Building Society in favour of its individual members at the time of transfer of plots provided that society paid the requisite stamp duty at the time of the original acquisition of land
- (vii) Instruments of Mortgage relating to the properties situated in the areas affected by the cyclone in favour of Municipalities of Machilipatnam,



Guntur and Bapatla under the Housing Schemes taken up with the assistance of HUDCO subject to the production of a certificate from the Municipal authorities concerned to the effect that the persons executing the mortgage deeds are affected in cyclone within the area of the above Municipalities.

- (viii) Instruments of mortgages executed by the members of Co-operative Urban Banks and Town Banks in favour of such Banks subject to the loan amounts not exceeding Rs.15,000/- (Rupees fifteen thousands only) in each case.
- (ix) Instruments executed in favour of State Bank of India, all other Nationalised Banks, their subsidiaries and all other private sector Banks for securing repayment of loans **not exceeding Rs.6,500/-** (Rupees Six Thousand Five Hundreds only) in each case sanctioned under the Scheme of Differential Rates of Interest Advances (G.O.Ms.No.735 Rev. Dt.2.11.1988 and G.O.Ms.No.790 Rev. Dt.26.11.1988)
- 138. The Stamp duty payable by the allottees of the Andhra Pradesh Housing Board Houses is **reduced** by limiting the stamp duty to the amount arrived at on computation of the same only on the value of the Houses finally fixed by the Andhra Pradesh Housing Board at the time of registering the transfer of title in favour of the allottees. (G.O.Ms.No.522. Rev., dated 20.07.1988.)
- 139. The stamp duty chargeable under Article 47-A (d) in respect of the instruments of sales relating to a multi unit house/Unit of apartment/Flat/ portion of a multi-storeyed building etc., to which the provisions of the Andhra Pradesh Apartments (Promotion of Constructions and Ownership) Act, 1987 apply and whose value **does not exceed Rs.1,50,000/-** is **reduced** to that chargeable under Article 47-A (a) to (c) as the case may be.(G.O.Rt.No.1432. Rev. (Reg- I) dated 20.11.1995.)
- 140. The Stamp duty chargeable in respect of the conveyance deeds evidencing transfer of ownership of motor vehicles excluding two wheeler motor vehicle and auto rickshaws chargeable under Article 20 of Schedule I-A **is reduced from 5% to 2%** on the consideration. (Notification I under G.O.Rt.No.8, Rev. (Regn.I), dated 4-1-1996) These orders were since rescinded vide G.O.Ms.No.106. Rev. (Reg- I) dated 19.01.2005 (vide S.No.155)
- 141. Stamp duty chargeable under the Indian Stamp Act 1899 in respect of the conveyance deeds evidencing transfer of ownership of two Wheeler Motor vehicles and auto-rickshaws is **remitted in full** (Notification II under G.O.Rt.No.8 Rev. (Regn.I), dated 4-1-1996.



142. Stamp duty chargeable under the Indian Stamp Act, 1899 (Central Act II of 1899) in respect of instruments relating to houses constructed under Weaker Section Housing Programme in Rural areas and Sale Deeds of sites and buildings of value or consideration not exceeding Rs.25,000/- each executed by the Andhra Pradesh State Housing Corporation Limited, Andhra Pradesh Scheduled Castes and Tribes Co-operative Housing Societies Federation Limited, Andhra Pradesh Co-operative House Building Societies Federation Limited, Commercial Banks or any other Financing Institutions in favour of the beneficiaries **subject to condition that the beneficiary should be, selected through District Collector concerned is remitted in full** with effect from 12-6-1997. (G.O.Ms.No. 359, Revenue (Reg II), dated 1-5-1997)
143. Stamp duty by 50 percent on the instruments of leases, lease-cum-sales and sales executed in favour of industrial units [and on the instruments relating to agreements of sale to be registered in favour of Industrial Units for the land that was purchased from Andhra Pradesh Industrial Infrastructure Corporation (APIIC) other than those listed as ineligible in Annexure I to G.O.Ms.No.9 Industries and Commerce Dept., dated 5-1-2001) **is reduced to 50%** and also **remits Stamp Duty in full** on loan agreements, credit deeds, mortgages and hypothecation deeds executed by such industrial units in favour of banks or financial institutions [and also **exempts the Stamp Duty by 50%** on the total value in case of new entrepreneurs acquiring land along with building from a sick or existing unit] for the purposes of setting up or expansion or development of industries. (G.O.Ms.No.103 Rev (Reg II), dated 7-2-2001.)
144. Stamp Duty **is remitted in full** on inter-se-agreements executed by **Self Help Groups** in favour of banks and other Financial Institutions for obtaining loans. (G.O.Ms.No.510 Rev. (Registration & Mandals), dated 24-5-2001)
145. Stamp Duty of 50% from payment of Stamp Duty on transfer of lands meant for industrial use in the **Special Economic Zone area is exempted**. (G.O. Ms. No. 370, Revenue (Registration & Mandals), dated 24-6-2002)
146. Stamp Duty **in full (100%)** from payment of Stamp Duty for loan agreements, credit deeds, mortgages and hypothecation deeds executed by the special Economic Zone Units for assets in the Special Economic Zone in favour of Banks or Financial Institutions **is exempted**. G.O. Ms. No.371, Revenue (Registration and Mandals), dated 24-6-2002)
147. Stamp Duty **in full** chargeable under Article 31(d) on the instruments



relating to structures to be built by the lessee on the **Government lands leased out for setting up of Tourism related Projects is exempted.** G.O. Ms. No.372, Revenue (Registration and Mandals), dated 24-6-2002

148. Stamp Duty on instruments payable in respect of houses transferred by the Andhra Pradesh Housing Board in favour of third parties **shall be** the stamp duty payable on cost price fixed by the Andhra Pradesh Housing Board for the houses allotted to the original allottees and a further sum equivalent to 3% on market value of the property to the Registration and Stamps Department and the remaining 4% to the Andhra Pradesh Housing Board from the 7% on the market value of the House (Land + Building) collected by the Andhra Pradesh Housing Board as on the date of execution of the document (G.O.Ms.No.551, Revenue (Regn-1) dated 28-4-2003).

149. Stamp Duty **in full** chargeable under the said Act, in respect of all instruments relating to gift deeds, settlement deeds if executed in favour of Government perpetuating the memory of living or dead persons **is remitted** (G.O.Ms.No.877, Rev (Regn. & Mandals) dated 30-10-2003).

150. The Stamp Duty **in full** payable on Special Power of Attorney through which the buyer authorises his representative to submit the format with photographs along with his finger prints under Section 32-A of the Registration Act, 1908 **is remitted** (G.O.,Ms.No.297 Rev (Regn-1) Department dated 25-3-2004).

151. Stamp Duty with which an instrument of Securitisation of Housing Loans, Assignment of debt on House Loans (with or without underlying securities in the nature of movable or immovable property) chargeable under Article 35(b) of the Schedule I-A to the said Act **is reduced to "Fifty Paise" for every hundred rupees or part thereof** of the Housing Loan securitised or debt on Housing Loan assigned. (G.O.Ms.No.304, Rev (Regn-1) Department dated 27-3-2004).

152. Stamp Duty chargeable on usance bills of exchange executed by an exporter in relation to an export transaction **is remitted in whole** with effect from 8-7-2004 (Central Govt. S.O.No803 (E) Department of Revenue) dated 8-7-2004.

Explanation:- For the purpose of this notification, the terms, 'export' and 'exporter' shall have meaning assigned to them respectively in clause 18 and clause 20 of Section 2 of the Customs Act, 1962 (Act No.52 of 1962).

153. Stamp Duty **in full** chargeable under the Indian Stamp Act 1899 in respect



of all instruments to be executed for loans sanctioned by Banks/Co-operative Societies and rescheduling/conversion of one category of loan to another category for short term/medium term or long term loans **upto an amount of Rs.1,00,000/- in favour of the small and marginal farmers** who have holding to the extent of 5 acres of wet land or 10 acres of dry land is remitted (G.O.,Ms.No.516, Rev, (Reg & Mandals) dated 3-8-2004)

## CLARIFICATION

On a reference made by the Collector, Nellor, the Government, thorough Memo No.3990/R & M 1(i) /05-2 Rev (Regn & Mandals) dept dated 12.09.2005 (Endt.No.S1/14205/2004, dt.6-10-2005 of C and IGRS) have issued the following clarific

Sl.No	Points raised by the Collector	Clarification
A.	Whether G.O.Ms.No. <u>472 Rev. (U)</u> Department dated 10-5-1985 was modified as regards to the monetary limit of Rs.1,00,000/- through G. O.Ms. No.516 Rev. (R & M) Department dated 3-8-2004 or the latter G.O.is applicable only for conversion of crop loans and reschedulement of term loans	It should apply to all loans so long as he / she belongs to a <u>small or marginal farmer</u>
B.	If agricultural loan sanctioned in favour of small farmers is Rs. 1,50,000/- can the exemption of stamp and fees be allowed for the first Rs.1,00,000/- by levying stamp and fees for the remaining Rs.50,000/-	He should get exemption upto one lakh and Rs.50000/- is leviable with stamp duty and Regn.fee
C.	Whether the exemption of stamp duty 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 or not	can be allowed
154.	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 Stabilisation 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 1A Indian Stamp Act 1899 is **reduced 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 a maximum of rupees one lakh.**(G.O.,Ms.No.768, Rev, (Reg-I) dated 29-9-2004).
155. The orders and notifications issued in G.O.Ms.No.8, Revenue (Regn.I) Department, dated the 4<sup>th</sup> January, 1996 (vide S.No.140 above) is rescinded (G.O.Ms.No.106, Rev, (Regn-I), dated 19-1-2005)
  156. Stamp duty is **reduced from 8% to 7%** payable in Municipal Corporation areas under clause (a) of article 47-A of Schedule I-A of the Indian Stamp Act, 1899 with effect from 01-7-2005 (G.O.,Ms.No.1126, Rev, (Regn-I) dated 13-6-2005.
  157. Stamp Duty is **reduced to a fixed rate of 5%** payable in respect of **Flats/Apartments** including semi-finished structures under sub-clauses (i) to (iv) of clause (d) of Article 47-A of schedule I-A of the Indian Stamp Act. 1899 with effect from 1-7-2005 (G.O., Ms.No.1127 Rev, (Reg-I) dated 13-6-2005.)
  158. Stamp Duty payable in respect of **G.P.A. Documents** under clause (g) of article 42 of Schedule I-A of the Indian Stamp Act, 1899 is with effect from 1-7-2005, **reduced from 5%.**
    - (i) **To 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.**

(G.O.Ms.No.1128 Rev, (Regn-I) department dated 13-6-2005.
  159. Stamp Duty is reduced 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** with effect from 1-7-2005.(Notification 1 under G.O. Ms.No.1129 Rev, (Reg-I) dated 13-6-2005.)
  160. Stamp Duty is **reduced from 3% to 1%** payable in respect of **Release Deeds** under Article 46(A) of Schedule I-A to the Indian Stamp Act, 1899, when the deeds relate to release of right in favour of **family members** with effect from 1-7-2005.(Notification II G.O., Ms.No.1129 Rev, (Reg-I) dated 13-6-2005.)
  161. Stamp Duty is **reduced from 3% to 1%** payable in respect of **Settlement Deeds** under sub-clause (a) of clause A of article 49 of



Schedule I-A to the Indian Stamp Act, 1899 when the deeds relate to settlement in favour of **family members** with effect from 1-7-2005. Notification III under G.O.Ms.No.1129 Rev, (Regn-I) department dated 13-6-2005.

162. Stamp Duty is **reduced** on the Sale deeds of land and buildings 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 Implementation Secretariat of the Public Enterprises Department with effect from 1-12-2005. (G.O.Ms.No.2046 Rev, (Regn-I) department dated 28-11-2005)

163. Stamp Duty payable in respect of sale deeds of Plant and Machinery (movable or immovable i.e., whether fastened to earth or severed) is **reduced 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 the units disposed off by Implementation Secretariat of the Public Enterprises Department with effect from 1-12-2005. (G.O. Ms.No.2046, Rev, (Regn-I) dated 28-11-2005)

164. The Stamp Duty payable on all 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 01.12.2005 (G.O.Ms.No.2046 Rev (Reg-I) Department dated 28-11-2005)

165. Stamp Duty **in full** payable under the Indian Stamp Act, 1899 in respect of loan agreements to be executed by the beneficiaries under **Rajiv Gruhakalpa Scheme** in favour of bank for securing loan for construction and also Tripartite agreement under **Rajiv gruhakalpa Scheme** is **remitted** (G.O.,Ms.No.1908 Rev (Regn & Mandals) department dated 15-11-2005)

166. Stamp Duty payable under Article 6(B) of Schedule I-A of the Indian Stamp Act, 1899, in respect of documents relating to Agreements or Memoranda of Agreements of sale/construction/development of immovable properties is **reduced 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.20,000/- on the condition that the stamp duty so paid **shall not be adjustable** at the time of registration of consequent sale deeds in pursuance of such Agreements duly registered



- under the Registration Act, 1908 with effect from 1-8-2005 (G.O.Ms.No.1475, Revenue (Registration -I) dated 30-7-2005.)
167. Stamp Duty payable under Article 6(B) of Schedule I-A of the Indian Stamp Act, 1899 in respect of documents relating to Agreements or Memoranda of Agreements of Sale or Construction/Development of immovable properties **combined with General Power of Attorney clause is reduced to 1%** on the sale consideration or estimated cost of construction/development, as declared by the parties in the document, **subject to a maximum of Rs.50,000/-** on the condition that the stamp duty so paid **shall not be adjustable** at the time of registration of consequent sale deeds in pursuance of such Agreements-cum-General Power of Attorney registered under the Registration Act, 1908 with effect from 1-8-2005 (G.O.Ms.1475 No.Rev, (Regn-I) dated 30-7-2005.)
168. 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 Scheduling/ Conversion of one category of loan to another category for short term/medium term or long term loans **upto an amount of Rs.2,00,000/- in favour of the small and marginal farmers** who have holding to the extent of 5 acres of wet land or 10 acres of dry land **is Remitted**. The exemption of Stamp Duty and Registration fee on loan amounts upto Rs.2,00,000/- (Rupees two lakhs only) shall also be 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 Rev, (Regn & Mandals) dated 20-8-2005.)
169. Stamp duty chargeable at 5% on the documents under Article 7(a) and (b) of the Schedule 1A of the Indian Stamp Act 1899, for deposit of Title deeds and Pawn, Pledge or Hypothecation to be executed by the **Small Scale Industries shall be subject to a maximum of Rs.1000/-** (G.O.Ms.No. 316 Rev, (Regn-I) dated 14-3-2006.)
170. Stamp duty chargeable under Art.20 is **reduced to 0.1% subject to a maximum of Rs.1,00,000/-** (Rupees one Lakh) in respect of any instrument of securitisation 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 Institutions evidencing assignment of debt of Housing Loan (G.O.Ms.No. 583 Rev, (Regn-I) dept dated 23-5-2006.)
171. Security Bonds or Mortgages executed by way of security for repayment



of loans under Agricultural schemes for Development of fruit production and cashew production (with effect from 5-1-1959.)

## CHAPTER I (J)

### Officers of the Registration and Stamps Department appointed to Act as "Collector" under Indian Stamp Act, 1899

(i) The following officers of the Registration and Stamps Department are appointed to exercise powers of "Collector" under certain sections of the Indian Stamp Act, 1899 as specified hereunder within the limits of their respective jurisdiction as noted against each.

#### OFFICERS

- 1) Commissioner and Inspector General of Registration and Stamps
- 2) Inspector General of Registration and Stamps (Bds Lr. 5329G/66-1 dt. 3-10-1966)

#### SECTIONS

Chief Controlling Revenue Authority with effect from 25-3-1995 dept Dt.25-3-1995 to exercise powers and perform the functions of Survey, Settlement and Land Records as CCRA which were held by him previously (G.O.Ms.No.153 Rev (Regn-1) dept Dt.25-3-1995 & G.O.Ms.No.275 Rev (Regn-1) dept Dt.24-5-2002

- a) All sections in the cities of Hyderabad and Secunderabad.
- b) Section 73 for the entire state of Andhra Pradesh.
- c) Section 9(1) (b) (G.O.Ms.No.556 Rev (Regn-1) dept Dt.30-7-1998
- d) Section 37 read with Stamp Rule 18 and Section 38(2), 40 & 42 in respect of deficitly stamped documents detected in audit under Section 73
- e) Section 51 (Bds procegs.Mis.109/59, dated 11-4-1959 & 207/59 dated 20.7.1959 = page 345 APSM)