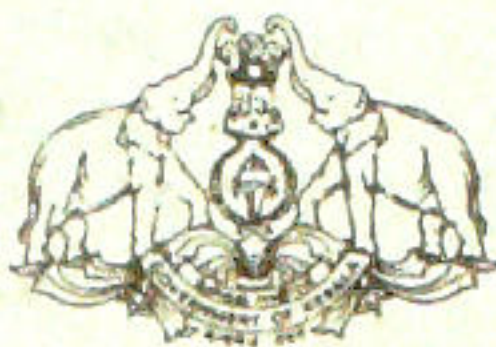


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Government of Kerala  
കേരള സർക്കാർ  
2007



Reg. No. രജി. നമ്പർ  
KL/TV(N)/12/2006-2008

# KERALA GAZETTE

കേരള ഗസറ്റ്

EXTRAORDINARY

അസാധാരണ

PUBLISHED BY AUTHORITY

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GOVERNMENT OF KERALA

Taxes (E) Department

NOTIFICATION

G. O. (P) No. 28/2007/TD. Dated, Thiruvananthapuram, 17th February, 2007.

**S. R. O. No. 153/2007.**—In exercise of the powers conferred by sections 45A, 45B and 69 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala hereby make the following rules further to amend the Kerala Stamp (Prevention of Under Valuation of Instruments) Rules, 1968 issued under Notification G. O. (P) No. 636/68/RD dated 29th December, 1968 and published as S. R. O. No. 142/69 in the Kerala Gazette No. 14 dated 18th April, 1969, namely:—

## RULES

1. *Short title and commencement.*—(1) These rules may be called the Kerala Stamp (Prevention of Under Valuation of Instruments) Amendment Rules, 2007.

(2) They shall come into force at once.



2. *Amendment of the rules.*—In the Kerala Stamp (Prevention of Under Valuation of Instruments) Rules, 1968.

(1) in rule 3,—

after sub-rule (1), the following sub-rule shall be inserted, namely:—

“(1A) If an instrument relates to only one item of property and that property is a building, or if an instrument relates to more than one item of property and one or more of such item is or are a building or buildings, the following particulars shall be specified in respect of the building or each of such buildings:—

- (i) the type of building i.e. whether thatched, ACC sheet roofed, tiled, tin sheet roofed or reinforced concrete roofed or otherwise;
- (ii) the number of storeys in the building;
- (iii) the plinth area of each floor or storey in the building, with area of each storey or floor of storey;
- (iv) the nature of the structure of the building, out house, car shed etc. specifying whether the walls are built in brick and cement, brick and lime mortar or otherwise;
- (v) the year of construction of the building;
- (vi) the kind of materials used in the floor of the building;
- (vii) a brief description of the nature of the sanitary, electrical and other fittings in the building and their quality;
- (viii) details of water supply connection and the size and depth of the well, if any, in the property; and
- (ix) any other special feature affecting the value of the building.

For this purpose, the party executing the document shall attach a separate statement in Form 1B as Annexure to the instrument duly signed by the party executing the instrument furnishing the particulars specified above and his own assessment of the value of each such building”;

(b) for sub-rule (2) the following sub-rules shall be substituted, namely:—

“(2) the registering officer shall, while accepting an instrument for registration, satisfy himself that the party has attached with the instrument a statement in Form 1B as Annexure duly signed by the party executing the instrument, giving the value/fair value for each of the properties separately as required by sub-rule (1) and (1A).

(2A) if the instrument is presented before the registering officer without attaching the Annexure, duly signed by the party executing the instrument as required by sub-rule 1 and (1A), the registering officer shall refuse to accept the document for registration”.

(2) in rule 4, for the word, figures and letter, “section 45A” wherever they occur, the word, figures and letter “section 45B” shall be substituted.

(3) in rule 5, after item (vi) of clause (a) the following item shall be inserted, namely:—

“(vii) the use of land, domestic, commercial, industrial or agricultural purposes”;

(4) in rule 7,—

(a) for sub-rule 1 the following sub-rule shall be substituted, namely:—

(1) The Collector shall, after considering the representations received in writing and those urged at the time of hearing or in the absence of any representation from the parties concerned or their failure to appear in person at the time of hearing, in any case, after careful consideration of all the relevant facts and evidence available with him, pass an order within 3 months from the date of first notice, issued under rule 6, determining the consideration or value of the properties, as the case may be, and the duty payable on the instrument, and communicate the order so passed to the parties and take steps to collect the difference in the amount of stamp duty, if any”;

(b) after sub-rule (2) the following sub-rules shall be added, namely:—

“(3) the difference in the amount of duty payable on the value/consideration, as the case may be, determined by the Collector and the duty already paid shall be paid within 2 months from the date of final order passed under sub-rule (1)

(4) the Sub Registrar after collecting the deficit of stamp duty payable, if any, under sub-rule (3) shall endorse a certificate in Form IV on the instrument”;



(5) In sub-rule (1) of rule (9) for the word figures and letter "section 45A" the word figures and letter "section 45B" shall be substituted;

(5) in rule 12 for the word, figures and letter "section 45A" the word, figures and letter "section 45B" shall be substituted;

(6) in sub-rule (4) of rule 14 for the words, figures and letter "section 45A" the word, figures and letter "section 45B" shall be substituted;

(7) in Form II for the words, letters, brackets and figures "sub-section (1) of section 45A occurring in the first line, the words, letters, brackets and figures" "sub-section (1) of section 45B" shall be substituted;

(8) in Form II for the words, letters, brackets and figures "sub-section (1) of section 45A occurring in the first line, the words, letters, brackets and figures" "sub-section (1) of section 45B" shall be substituted;

(9) in Form II-A for the words, letters, brackets and figures "sub-section (1) of section 45A occurring in the first line, the words, letters, brackets and figures" "sub-section (1) of section 45B" shall be substituted;

(10) in Form III for the words, letters, brackets, and figures "sub-section (1) of section 45A occurring in the first line, the words letters, brackets and figures" "sub-section (1) of section 45B" shall be substituted;

(11) in Form III-A for the words, letters, brackets, and figures "sub-section (1) of section 45A occurring in the first line, the words letters, brackets and figures" "sub-section (1) of section 45B" shall be substituted;

(12) after Form IA, the following Form shall be inserted, namely:—

**"FORM I B**  
[See rule 3 (1A)]

**ANNEXURE**

**I. LANDED PROPERTY**

1. Classification by use (Commercial, Residential etc.)

2. Short Description of improvements in the property

(Details like nature of crop, age of plants or trees etc.)

Value of the area transferred from each Survey No. or Sub-Division No. in the opinion of the executant/s

Item No.	Survey No.	Sub Division No.	Area Transferred	Value
3.	1			
	2			
	3			

Total Rs.

4. Value/Fair Value of the land transferred

**II. BUILDING/S**

1. House No.

2. Annual Building Tax with tax receipt number, date and Local Body name

3. Year of Construction

4. Built up area:

Note:—Areas open to sky such as court-yards, open space etc; if any, may be deducted from built up area.



Floor type (Cement, Terracotta, Mosaic, Ceramic Tiles, Marble, Granite etc.)

Floor	Thatched roof	Tinned roof	A. C. C. sheet roof	Tiled roof	R C C roof	Cost (Less depreciation)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Ground floor

1<sup>st</sup> floor

2<sup>nd</sup> floor

3<sup>rd</sup> floor

4<sup>th</sup> floor etc.

5. area of separate out house, car shed, cattle shed, bath room etc. if any, and type of construction.

6. Compound wall, if any.

7. Well, if any, or water connection, if any or both

8. Electrical installations.

(a) No. of points:

(b) No. of fans:

(c) No. of electric motor pump sets

9. The executant's estimate of the value of the Building/s and other items

Rs.

10. The executant's estimate of the value of the land and Buildings.

Rs.

11. The amount of consideration set forth in the instrument

Rs.

Place :

Date :

Signature of the executant/s."

(3) after Form III A, the following form shall be inserted, namely:—

"FORM IV

[See Rule 7 (4)]

**Certificate prescribed under sub-rule (4) of Rule 7 of the Kerala Stamp (Prevention of under valuation of instruments) Rules, 1968**

Certified that a sum of Rs.....(Rupees.....only) being the deficit stamp duty directed to be paid by order under sub-section (2)/(3) of section 45B has been levied in cash on.....or by Chalan No.....dated .....of DTO/STO.....on this the.....day of.....from.....

(Seal)

Sub Registrar  
Station."

By order of the Governor,

P. MARA PANDIYAN,  
Secretary to Government.

**Explanatory Note**

(This does not form part of the notification, but is intended to indicate its general purport.)

Government have decided to amend the Kerala Stamp (Prevention of under valuation of Instruments) Rules, 1968 with a view to avoid the under valuation of buildings in the landed properties on transactions for this purpose the party executing the document shall attach a separate statement prescribed under the above said Rules.

This notification is intended to achieve the above object.