

# The Orissa Stamp Rules, 1952

ODISHA

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### Rule THE-ORISSA-STAMP-RULES-1952 of 1952

- Published on 12 July 1952
- Commenced on 12 July 1952
- [This is the version of this document from 12 July 1952.]
- [Note: The original publication document is not available and this content could not be verified.]

The Orissa Stamp Rules, 1952Published vide Notification No. 10195 F., 12th July, 1952, Orissa Gazette Part 3, page 1065, dated 19.9.1952Notification No. 10195 F., 12th July, 1952. - In exercise of the powers conferred by the Indian Stamp Act, 11 of 1899 and in pursuance of the powers conferred by the notification of the Government of India, Finance Department (Central Revenues) No. 9-Stamps, dated the 13th November 1937, and in supersession of all previous notifications of the Central Government and the State Government in this behalf, the Governor of Orissa is pleased to make the following rules, namely :Chapter-I Preliminary

#### 1. Short title.

- These rules may be called the Orissa Stamp Rules, 1952.

#### 2. Definitions.

- In this rule, unless, there is anything repugnant on the subject or context-(a)"The Act" means the Indian Stamp Act, 11 of 1899;(b)"Section" means a section of the Act;(c)"Schedule" means a Schedule of the Act;(d)"Superintendent of Stamps" means the Superintendent of Stamps, Orissa or any officer appointed by the State Government to perform the functions of a Superintendent of Stamps;(e)"Government" means the State Government;(f)[ "Market value" means- [Inserted vide Revenue Department Notification No.15244/11.3.1988.](i)the value of any property estimated to be the value which in the opinion of the Collector or the appellate authority, as the case may be, would have fetched or would fetch, if sold, in the market on the date of execution on the instrument;(ii)the value of any property which is the subject matter of conveyance, exchange, gift, partition or settlement by or on behalf of the Central Government or the State Government or any authority or body incorporated by or under any law for the time being in force as shown in the instrument.](g)[ "Appendix" means an appendix to these rules. [Inserted vide O.G.E. No. 100 dated 17.1.2002 vide S.R.O.No. 824/01 Dated 19.11.2001.](h)"Committee" means committee constituted under Rule 37;(i)"Form" means a form appended to these rules; and(j)"Market value guideline" means the set of

values of immovable properties in different villages, N.A.C., Municipalities, Corporation and other local areas in the State prepared under Rule 40.]

### **3. Descriptions of stamps.**

(1) Except as otherwise provided by the Act or by these rules : (i) all duties with any instrument is chargeable shall be paid and such payment shall be indicated on such instrument, by means of stamp issued by Government for the purposes of the Act; and (ii) a stamp which by any word or words on the face of it is appropriated to any particular kind or instrument shall not be used for an instrument of any other kind. (2) There shall be two kinds of stamps for indicating the payment duty with which instruments are chargeable namely : (a) impressed stamps, and (b) adhesive stamps ; [Provided that the Chief Controlling Revenue Authority may, subject to such conditions as he may deem fit to impose authority use of stamping or perforating machine including franking machine for making impressions on instruments chargeable with duties to indicated payment of duty payable on such instruments and when so authorised any such impression on instrument shall have the same effect as if the duty of an amount equal to the amount indicated in the impression has been paid in respect of and such payment has been indicated on, such instrument by means of stamps under Sub Section (1) of Section 10.] [Substituted vide Notification SRO No. 179/98 dated 2.4.1998 O.G.E.No. /45 dated 12.6.1998.] Chapter -II Of Impressed Stamps

### **4. Hundis.**

(1) Hundis, other than hundis which may be stamped with an adhesive stamp under Section 11, shall be written on paper as follows namely : (a) a hundi payable otherwise than on demand, but not at more than one year after date or sight, and for an amount not exceeding rupees thirty thousand in value, shall be written on paper on which a stamp of the proper value bearing the word "hundi" has been engraved or embossed; (b) a hundi for an amount exceeding rupees thirty thousand in value or payable at more than one year after date or sight shall be written on paper supplied for sale by the Government to which a label has been affixed by the Superintendent of Stamps and impressed by him in the manner specified in Rule 11. (2) Every sheet of paper on which a hundi is written shall be not less than 8.5/8 inches long and 5.1/8 inches wide and no plain paper shall be joined thereto. (3) The provisions of Sub-rule (1) of Rule 7 shall apply in the case of hundies.

### **5. Promissory notes and bills of exchange.**

- A promissory note or bill of exchange shall, except as provided by Section 11 or by Rules 13 and 17, be written on paper on which a stamp of the proper value with or without the word "hundi" has been engraved or embossed.

### **6. Other instruments.**

- Every other instrument chargeable with duty shall, except as provided by Section 11 or by Rules 10, 12 and 13, be written on paper on which a stamp of the proper value, not bearing the word "hundi",

has been engraved or embossed.

## **7. Provision where single sheet of paper is insufficient.**

(1)Where two or more sheets of paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.(2)Where a single sheet of, paper not being paper bearing an impressed hundi 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 may be necessary for the complete writing of such instrument :Provided that in every such case a substantial part of the instrument shall be written on the plain paper subjoined.

## **8. [Coloured impressions instead of affixture of adhesive stamps. [Substituted vide Notification No. 31534/29-9-1958, O.G.E. No. 441/30.9.1958.]**

- The duty on any instrument which is chargeable with a duty of five naye paise under the Act or under Articles 5, 41 (b) and 43 of Schedule I-A may be denoted by a coloured impression marked on a skeleton form of such instrument by this Superintendent of Stamps].

## **9. The proper officer.**

- The officers specified in Appendix I and any officer appointed in this behalf by the State Government are empowered to affix and impress or perforated labels, and each of them shall be deemed to be "the proper officer" for the purpose of the Act and of these rules.

## **10. [ Affixing and impressing of labels by proper officer in certain cases. [Substituted vide Notification SRO No. 179/98 dated 2.4.1998 O.G.E.No. 745 dated 12.6.1998.]**

- Labels may be affixed and impressed or perforated by the proper officer, on all instruments chargeable with stamp duty under the Act.]

## **11. Mode of affixing and impressing labels.**

(1)The proper officer shall, upon any instrument [\* \* \*] [Deleted vide Notification SRO No. 179/98 dated 2.4.1998 O.G.E.No. 745 dated 12.6.1998.] being brought to him before it is executed, and upon application being made to him affix thereto a label or labels of such value as the applicant may require and pay for, and impress or perforate such label or labels by means of a [stamping or a perforating machine including a franking machine] [Substituted vide Notification SRO No. 179/98 dated 2.4.1998 O.G.E.No. 745 dated 12.6.1998.], and also stamp or write on the face of the lable or labels the date of impressing or perforating the same, in the case of instruments written on parchment the labels shall be further secured by means of meltalic eyelets.(2)On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to rupees five or upwards

on the face of the label or label initials, and where the duty amounts to rupees twenty or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.(3)Any principal assistant of the proper officer may discharge the functions of the proper officer under Sub-rule (2) if empowered by the State Government in this behalf.

**11A. [ Authorisation for the use of franking machine. [Inserted vide Notfn SRO No. 179/98 dated 2.4.1998 O.G.E.No. 745 dated 12.6.1998.]**

(1)The franking machine may be used for franking impression or stamping on all kinds of instruments on which stamp duty is payable under the provision of the Act.(2)The Chief Controlling Revenue Authority may by special or general order authorise use of franking machine for making impressions, on instruments chargeable with duties to indicate payment of duties payable on such instruments.(3)Where the Chief Controlling Revenue Authority is satisfied that having regard to the extent of instruments executed and the duty chargeable thereon it is necessary in the public interest to authorise any person or officer, body or organisation to use franking machine, he may, by order in writing authorise such person or officer, body or organisation subject to such conditions as he may be specified in the said order.(4)The procedure for use of franking machine shall be as may be determined from time to time by the Chief Controlling Revenue Authority.]

**11B. [ Mode of payment of Stamp duty. [Inserted vide O.G.E. No. 2346 dated 23.12.2008.]**

(1)The stamp duty payable on an instrument may also be paid by Demand Draft or by pay order drawn on any Scheduled Bank. The officer so empowered shall upon production of Demand Draft or a pay order as the case may be, certify in such manner as may be made by endorsement on the instrument, of the amount of duty so paid in the Form specified in Appendix-IV.(2)An endorsement so made under this rule through computer or affixing rubber seal shall have the same effect as if the duty of an amount equal to the amount stated in the endorsement has been paid in respect thereof and such payment has been indicated on such instruments by means of stamps in accordance with the requirement of Sub-section (1) of Section 10.(3)The procedure for affixing rubber seal or through computer shall be as may be determined from time to time by Chief Controlling Revenue Authority.]

**12. Certain instruments to be stamped with impressed labels.**

(1)instruments executed out of the State of Orissa and requiring to be stamped after their receipt in the State of Orissa (other than instruments which under Section 11 or Rule 13 may be stamped with adhesive stamp) shall be stamped with impressed labels.(2)Where any such instrument as aforesaid is taken to the Collector under Sub-section (2) of Section 18, the Collector, unless he is himself the proper officer, shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof and the proper officer shall stamp the instrument in the manner prescribed by Rule 11, and return it to the Collector for delivery to the person by whom it was produced.Chapter-III Of Adhesive stamps

### **13. Use of Adhesive Stamps on certain instruments.**

- The following instruments may be stamped with adhesive stamps, namely : (a) [Omitted] [Omitted vide F.D. No. 31534/29-8-1958-published in the Orissa Gazette Extraordinary ' No. 441/30.9.1958.], (b) [Omitted] [Omitted vide F.D. No. 31534/29-8-1958-published in the Orissa Gazette Extraordinary ' No. 441/30.9.1958.], (c) copies of maps or plans, printed copies and copies of or extracts from registers given on printed forms, when chargeable with duty under Article 24 of Schedule I-A; (d) instruments chargeable with duty under Articles 5(a) and (b) and 43 of Schedule I-A; (e) instruments chargeable with stamp duty under Article 47 of Schedule; (f) [Omitted] [Omitted vide F.D. No. 31534/29-8-1958-published in the Orissa Gazette Extraordinary ' No. 441/30.9.1958.], (g) bonds executed under Central Excise Rules, 1944; (h) [instruments chargeable with stamp duty under Article 26 of the Schedule I-A] [Inserted vide F.D.No. 20490/24.4.1973.],

#### **13A. [ Supply of deficient duty when necessary stamps are not in circulation. [Substituted vide F.D. 31534/D/29.8.1968/Published in O.G. Extraordinary No. 441 of 1958.]**

- Notwithstanding anything contained in these rules whenever the Stamp duty payable under the Act in respect of any instrument, cannot be paid exactly by reason of the fact that the necessary stamps are not in circulation, the amount by which the payment of duty shall on that account be in defect shall be made up by affixing adhesive stamps of the lowest denomination such as are described in Rule 18 provided that the State Government may direct that instead of such stamps adhesive Court-fee stamps shall be used for the purpose.]

### **14. Supply of deficient duty on transfer of share.**

- When any instrument of transfer of shares in a Company or Association is written on a sheet of paper on which a stamp of the proper value is engraved or embossed and the value of the stamps so engraved or embossed is subsequently, in consequence of a rise in the value of such shares found to fall short of the amount of duty chargeable under Article No. 62 (a) of Schedule I-A, one or more adhesive stamps bearing the word "Share Transfer" may be used to make up the amount required.

### **15. Enrolment of Advocates, Vakils or Attorneys.**

- When adhesive stamps are used to indicate the duty chargeable on entry as an Advocate, Vakil or Attorney on the roll of any High Court such as shall be affixed under the superintendence of a gazetted officer of the High Court, who shall obtain the Stamp from the Superintendent of Stamps or other officer appointed in this behalf by the State Government and account to him for it. Such gazetted officer affixing the stamp write on the face of it his usual signature with the date thereof.

**16. [ Adhesive stamp denoting duty of twenty. [Substituted vide F.D. 31534/D/29.8.1968/Published in O.G. Extraordinary No. 441 of 1958.]**

- five naye paise, fifteen naye paise and ten naye paise - Except as otherwise provided by these rules the adhesive stamp used to denote duty shall be the requisite number of stamps bearing the words "India Revenue" and the words "Twenty five naye paise" or "Fifteen naye paise" or "Ten naye paise".]

**17. Special adhesive stamps to be used in certain cases.**

- The following instruments when stamped with adhesive stamps shall be stamped with the following description of such stamps, namely : (a)[\*\*\*] [Omitted vide F.D. 31534/D/29.8.1968/ Published in O.G. Extraordinary No. 441 of 1953]; (b)[\*\*\*] [Omitted vide F.D. 31534/D/29.8.1968/ Published in O.G. Extraordinary No. 441 of 1953]; (c) entry as an Advocate, Vakil or Attorney on the roll of any High Court; with stamps bearing the word "Advocate" "Vakil" or "Attorney" as the case may be; Notes - It is permissible to use plain adhesive stamp in so far as the State of Orissa is concerned Government of Orissa, Finance Department Notification No. 1515-F., S, 3/46, dated 17th March, 1947. (d) Notarial Acts : with foreign bill stamps bearing the word "Notarial"; (e) copies of maps or plans, printed copies and copies of or extracts from registers given on printed forms certified to be true copies with Court-fee-stamps; (f) instruments chargeable with stamp duty under Article 5 (a) and (b) or 43 of Schedule I-A : with stamps bearing the words "Agreement" or "Brokers Note", respectively; (g)[\*\*\*] [Omitted vide F.D. 31534/D/29.8.1968/ Published in O.G. Extraordinary No. 441 of 1953] (h) instruments referred to in Rule 13 (g) of these rules with "Special adhesive stamp"; (i)[\*\*\*] [Omitted vide F.D. 31534/D/29.8.1968/ Published in O.G. Extraordinary No. 441 of 1953] Chapter -IV Miscellaneous

**18. Provision for cases in which improper description of stamp is used.**

- When an instrument bears a stamp of proper amount, but of improper description, the Collector may on payment of the duty with which the instrument is chargeable, certify by endorsement that it is duly stamped : Provided that where the stamp borne on the instrument is a postage stamp and the proper description of stamp is stamp bearing the words "India Revenue" or is a stamp bearing the title or name of any of the Rulers of the merged territories, the Collector shall so certify if the instrument was executed before, and shall not so certify if it was, executed on or after the 1st April, 1935 or the 31st March, 1950, as the case may be.

**19. Evidence as to circumstance of claim to refund or renewal.**

- The Collector may require any person claiming a refund or renewal under Chapter V of the Act or his duly authorised agent to make an oral deposition on oath or affirmation, or to file an affidavit, setting forth the circumstances under which the claim has arisen, and may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or affidavit.

## **20. Payment of allowances in respect of spoiled or misused stamps or on the renewal of debentures.**

- When an application is made for the payment of under Chapter V of the Act, of an allowance in respect of stamp which has been spoiled or misused or for which the applicant has had no immediate use or on the renewal of a debenture, and an order is passed by the Collector sanctioning the allowance or calling for further evidence in support of the application, then, if the amount of the allowance of the stamp given in lieu thereof is not taken, or if the further evidence required is not furnished, as the case may be, by the applicant within one year of the date of such order, the application shall be struck off, and the spoiled or misused stamp (if any) sent to the Superintendent of Stamps or offer officer appointed in this behalf by the State Government for destruction.

## **21. Mode of cancelling original debenture on refund under Section 55.**

- When the Collector makes a refund under Section 55, he shall cancel the original debenture by writing on or across it with the word "Cancelled" and his usual signature with the date thereof.

## **22. Rewards.**

- On the conviction of any offender under the Act the Collector may grant to any person who appears to him to have contributed thereto a reward not exceeding such sum as the State Government may fix in this behalf. Note - The Government of Bihar and Orissa have limited the reward to be given by the Collector up to a maximum sum of Rs. 50 (Finance Department letter No. 635-Com., dated the 16th February, 1921). [Chapter-V] [Added vide F.D. No. 1 96-F./15-2-1963-Published in the Orissa Gazette P. III, P. 483 of 1963.] Of Undervalued instruments

## **23. [Reference to Collector of instruments for determination of Market Value. [Substituted vide Revenue Department Notification No. 15244/Dated 11.2.1988.]**

- If the Registering Officer while registering any instrument of conveyance, exchange, gift, partition or settlement has reasons to believe that the market value of the property has not been correctly set forth in the instrument, [as per the market value guidelines under Clause (j) of Rule 2] he may, after registering the instrument, refer the same to the Collector for determination of the market value and duty payable thereon, while referring the document to the Collector, the fact and circumstances that prompted the Registering Officer to come to the belief that property, has been undervalued shall be fully and clearly stated.]

## **24. Assessment of duty.**

(1) On receipt of reference under Rule 23 the Collector shall start a miscellaneous case record and serve on the person or persons concerned a notice in Form No. 1, appended to these rules requiring him on a date and any evidence on which such person or persons may reply in his support. (2) On the

day specified in the notice the Collector, after taking such evidence as the person or persons may produce and making such inquiry as he may deem proper, shall determine the [Market value of the property] [Substituted vide R.D. Notification No. 15244/11.2.1988.] and assess the amount of deficit duty recoverable from the person concerned.(3)If the persons fails or fail to attend in response to the notice served under Sub-rule (1), the Collector shall assess the deficient amount to duty If any, to the best of his judgement.

## **25. Recovery of duty.**

- [(1) Notice in Form No. 2 appended to these rules shall be issued by the Collector directing the person concerned to pay, on or before such date, not being earlier than thirty days from the date of service of the notice, as may be specified in the notice, either in cash directly or into the Government Treasury through challan, the defficient amount of duty due from him and to furnish the receipt of such direct cash payment or as the case may be, a copy of the receipt chalan showing the payment of such defficient amount :Provided that the Collector may-(a)extend the date of such payment in any deserving case for reasons to be recorded in writing;(b)treat the person concerned as not being in default of any payment of the due amount where such person has preferred an appeal under Sub-section (3) of Section 47-A so long as the appeal remains pending.(2)The receipt of, as the case may be, the challan referred to in Sub-rule (1) showing the payment made in compliance with a notice referred to in the said sub-rule shall constitute a good and sufficient discharge of the liability of the person concerned and, accordingly, the Collector shall make an endorsement on the instrument that the stamp duty has been duly paid.] [Substituted vide Orissa Gazette Extraordinary No. 1421/21.10.1992 - Notification SRO No. 1153/92/26.9.1992.](3)The deficient amount of stamp duty which remains unpaid after the date specified in the notice issued under Sub-rule (1) on the expiry of the date extended subsequently, shall be recoverable in the manner provided under Section 48 of the Act.

## **26. Appearance of pleaders.**

- Persons not being Legal Practitioners of Advocates shall not be allowed to appear before the Collector in inquiry under this Chapter.

## **27. Maintenance of Register.**

- The Miscellaneous case so started shall be entered in register in Form No. 3 appended to these rules.

## **28. Return of instrument.**

- Where an instrument has been referred to the Collector under Section 57-A the Collector shall, when he has finally dealt with it return it to the Registering Officer concerned:



## **29. Communication of Collector's order.**

- A copy of the final order passed by the Collector shall be forwarded by the Collector's office to the registering officer concerned in order to enable the later to make the necessary entry in register in Form No. 4 appended to these rules to be kept in his office and to communicate the same to the person concerned.

## **30. Appeal.**

(1) Any person aggrieved by an order of the Collector under Sub-section (2) of Section 47-A may, within 30 days from the receipt of such order, prefer an appeal to the District Judges against such order. All Court-fee stamps affixed to memorandum of appeal filed before the District Judge shall be punched immediately in the presence of the authority concerned. The memorandum of appeal shall be signed by the appellant or his authorised agent and may be presented in person or his lawyers duly authorised at the appellate Court. (2) An appeal shall not be accepted or acted upon, if sent by post. (3) Save as otherwise provided by any law for the time being in force every pleading shall be verified at the foot by the party or by one of the parties pleading or by some other person proved to the satisfaction of Court to be acquainted with the facts of the case. (4) The person verifying shall specify by reference to the numbered paragraph; of the pleading what he verifies of his own knowledge and what he verifies upon information received and believed to be true. (5) The verification shall be signed by the person making it and shall state the date on which it was signed.

## **31. Appearance of Pleadings.**

- Persons not qualified under the Legal Practitioners Act, 1879 or the Advocates Act, 1961 shall not be allowed to appear.

## **32. Summary rejection of appeal.**

(1) If the appeal is not in time or the memorandum not prepared in accordance with the provisions of these rules the appellate authority may reject the appeal summarily. (2) The appeal may also be summarily rejected on other grounds which shall be recorded in writing by the appellate authority : Provided that before an order rejecting an appeal is passed the appellant shall be given a reasonable opportunity of being heard.

## **33. Hearing of appeal.**

(1) If the appeal is not summarily rejected the appellate authority shall fix a day and place for hearing the appeal and may, from time to time, adjourn the hearing. (2) The appellate authority may, before disposing of any appeal, make such further enquiry as It thinks fit or cause further enquiry to be made by the Collector. (3) The appellate authority shall not enhance the assessment unless the appellant has had a reasonable opportunity of showing cause against such enhancement. (4) Before an order is passed on appeal, if such order is likely to affect any person other than then the appellant

adversely, such other person shall be given a reasonable opportunity of being heard.

### **34. Hearing in the absence of parties.**

- If on the date fixed for hearing or any other date to which the hearing may be adjourned the appellant does not appear in person or by his authorised agent when the appeal is called on for hearing, the District Judge may dismiss the appeal or may decide it on merits.

### **35. Passing of order.**

- When the hearing of an appeal is complete the District Judge shall pass his order in writing and his order shall be final.

### **36. Order on appeal to be communicated to the officer concerned.**

- A copy of the order to appeal shall be sent to the Collector whose order form the subject matter of appeal.[Chapter-VI] [Inserted vide O.G.E. No. 100 dated 17.1.2002 vide S.R.O.No. 824/01 dated 19.11.2001] Of Assessment of Guideline value

### **37. Constitution of District Level Committee and Sub-District (Tahasil Level) Valuation Committee.**

- The District and Sub-District (Tahasil Level) Valuation Committee shall be constituted with the following members, namely(a)The District Valuation Committee shall consist of :

- |   |                     |
|---|---------------------|
| (i) Collector   | ... Chairman        |
| (ii) Additional District Magistrate (Revenue)             | ... Member          |
| (iii) District Sub-Register                               | ... Member-Convenor |
| (iv) Tahasildar   | ... Member          |
| (v) Executive Engineer, (Roads & Buildings)               | ... Member          |
| (vi) Nominee of Municipality/Corporation                  | ... Member          |
| (vii) Nominee of Development Authority/Town Planning      | ... Member          |
| (viii) Two public persons to be nominated by the Chairman | ... Member          |

(N.B. : One of the nominees of the Chairman be preferably an expert valuer or an expert familiar with principles and practices of valuation of land, buildings and other immovable properties).(b)Sub-District (Tahasil Level) Valuation Committee shall consist of :

- |   |                     |
|---|---------------------|
| (i) Sub-Collector                                   | ... Chairman        |
| (ii) Sub-Registrar                                  | ... Member-Convenor |
| (iii) Tahasildar                                    | ... Member          |
| (iv) Assistant Engineer (Roads & Buildings)         | ... Member          |
| (v) Nominee of N.A.C./Municipality/Panchayat Samiti | ... Member          |

(vi) Two public persons to be nominated by the Chairman ... Member

### **38. Functions to be performed by the District Valuation Committee.**

- The District Level Valuation Committee shall -(a)Collect information of property value in relation to areas coming under jurisdiction of the respective planning authorities as notified under Orissa Development Authorities Act, 1982, Orissa Town Planning and improvement Trust Act, 1956 from time to time.(b)Analyse the proposed values in Forms No. 5, 6 and 7 as the case may be alongwith other information received from Sub-District Valuation Committee under Rule 39 and information collected from appropriate authorities.(c)Collect information and project values and property trends which shall be compiled in the term of primary data alongwith existing date.(d)Compile and analyse the data, fix the guideline value.(e)Send these guideline values for approval of Government. After approval by Government, the Committee shall issue the market value guidelines for different areas of his own district without prejudice to the powers conferred on Collector under Section 47 of the Act.

### **39. Functions to be performed by the Sub-District Valuation Committee.**

- The Sub-District Valuation Committee shall -(a)Collect and compile data pertaining to property values. For this purpose the data of average value on the basis of documents registered in the Sub-Registrar Office shall be provided by the concerned Sub-Registrar in Forms 5, 6, 7 and 8. in absence of any sale transaction the sale instances of comparable land/adjacent land would be taken into account as the basis of valuation of land. The information regarding the prevalent market value of the property shall be provided by the Revenue inspector through Tahasildar. The other information like cost of construction, official sales, auction sale would be collected by the Committee from the concerned authorities.(b)Analyse the data collected and propose value in the prescribed form and forward the same to the respective District Valuation Committee alongwith the data and information collected.

### **40. Periodicity of revision.**

(1)The market value guidelines prepared under this Chapter shall be issued as soon as they are prepared and shall thereafter be revised biennially from the 1st April.(2)in case the Committee fails to revise the valuation, the Collector as Chairman would enhance the value by ten per cent of the value so fixed.

### **41. Procedure to prepare Market value guidelines.**

- While working out the values of immovable properties, the respective Committee shall take into account the principle of valuation mentioned the Appendix II and such other instructions issued/to be issued by Government from time to time.

## **42. Forms.**

- The market value guidelines pertaining to Urban properties and agricultural lands shall be in Forms No. 5, 6, 7 and 8.

## **43. Supply of Market value guidelines.**

- The market value guidelines shall be made available to each Registering officer by the Convenor of the District Valuation Committee and to the Public.

## **44. Powers of Special Revision.**

- Notwithstanding anything contained in these rules the Chairman of the District Committee may order for a special revision of market value guidelines in any specified area under his jurisdiction in the following circumstances leading to sudden changes of property value. (a) Setting up of an industry or group of industries or infrastructure projects; (b) Development of large scale housing projects; (c) Any other special circumstances having an impact on the values of immovable property in any specified area.

## **45. Summons to the public, Public Officers and recording statement by the Committee.**

- The Committee after serving of the notices, if they think fit to do so, record the statement of the persons and for the purpose of enquiry : (a) May call for any information or record from any public office or officers or Authority under the State/Central Government or any local authority or Statutory authority. (b) May record statement from any Member of the public office or authority as mentioned under Clause (a); (c) May call the parties to be present on the date specified in the notice and on such other date as may be fixed by it.

## **46. The Authority competent for rectification of anomalies.**

- If any representation is received from parties aggrieved by the rates shown in the market value guideline or if any officer of the department notices anomaly, the same shall be referred to the Committee by the Chairman for final decision.

## **47. General control and supervision.**

- It shall be within the competency of Inspector-General of Registration to issue such administrative instructions of general nature as may be required from time to time for the effective implementation of the rules under the said Chapter VI.

## 48. Transitional provision.

- Till the market value guidelines are issued by the Committee constituted under these rules the instructions of Government and inspector General of Registration issued/to be issued shall remain in force for assessment of Market Value by Registering Officers.]Form No. 1Notice under Sub-rule (1) of Rule 24ToShri.....son

of.....Village.....P.O.....P.S.....District.....W

it is alleged that a dead of.....relating to.....of land situated in the Village.....Thana.....which reports to have been executed by you on.....and registered in office of the Sub-Registrar of .....on.....on a lesser valuation of property you are hereby directed to appear before the undersigned in person or by a duly authorised agent on the.....day of.....20.... at 10-30 O'clock in the forenoon to answer the claim and as the case, you must be prepared to produce on that day all witnesses upon whose evidence and all the records and documents upon which you rely in support of your evidence.Take notice that in default of your appearance on the day below mentioned the case will be heard and determined in your absence.Given under my hand and the seal of the Court this the day of.....Official Seal

Signature

Place : Collector

Date : District

Form No. 2Notice under Sub-rule (1) of Rule 25ToShri.....son

of.....Village.....P.O.....P.S.....District.....

**1. Take notice trial a sum of Rs.....has been determined as the deficit amount of duty payable by you under the Indian Stamp (Orissa Amendment) Act, 1962.**

**2. [ You are therefore, directed to pay the above amount either in cash directly to the undersigned against a receipt to be issued by him, or through a challan deposited in to the Government Treasury at.....under the head "XIV-Stamp-Non-Judicial Sale of other Non-Judicial Stamps-impressed**

Stamps" on or before the .....and to produce before the undersigned necessary receipt or, as the case may be, the receipted copy of the challan in support of such payment not later than the falling which the said sum of Rs.....will be recovered from you as an arrear of land revenue.] [Substituted vide Orissa Gazette Extraordinary No. 1421/21.10.1992. Notification SRO. No. 1153/92/26.9.1992.]

**3. If you are dissatisfied with my order you may present an appeal to the District Judge within thirty days from the date of receipt by you of the said order.**

Office Seal : Signature.....

Place : Collector.....

Date : District.....

Form No. 3[See Rule 27]

**1. Sl. No.....**

**2. Date of receipt of the document in the Collector's office.....**

**3. Designation of officer forwarding the document.....**

**4. Nature of value of document in transaction.....**

**5. Date of document.....**

**6. Name of executant.....**

**7. Date of order**

Value of paper which should have been used under Act 35 of 1962.....

**8. Amount.....**

**9. According to what Schedule and Article.....**

**10. Value of paper on which written.....**

**11. Amount imposed Duty.....**

**12. Amount raised Duty.....**

**13. Date of realisation.....**

**14. Number and date of Treasury challan.....**

**15. Date of return of document.....**

**16. Remarks.....**

Form No. 4[See Rule 29]

**1. Serial No.....**

**2. Date of presentation.....**

**3. Nature of document.....**

**4. Name of parties.....**

**5. From whom.....**

**6. By whom presented.....**

**7. Amount of value of consideration.....**

**8. Stamp affixed.....**

**9. Date on which it was admitted to registration.....**

**10. No. of the document and the volume in which registered.....**

**11. Date on which document was sent to Collector.....**

**12. Date on which it was received back from the Collector.....**

**13. Stamp determined.....**

**14. Date on which notice issued to the party for return of document.....**

**15. Date of return of the document.....**

**16. Remarks.....**

[form No. 5] [Inserted vide O.G.E. No. 100 dated 17.1.2002 vide S.B.O.No. 824/01 dated 19.11.2001][See Rule 38]

Name of Tahasil

Name of Registration office Market value guideline of Urban Plots

Name of the City/Town	Ward No.	Name of locality/ Street	Value per Sqr. Feet and per Dec.	All other projects per decimal	
Residential	Commercial				
(1)	(2)	(3)	(4)	(5)	(6)

Signature of Competent Authority Form No. 6[See Rule 38]

Name of the Tahasil Market value guideline for Agricultural land

Name of Registration Office :

Name of the village :

Irrigated land	Value per acre	Non-irrigated	
Class II and (Sarad I & II)	Value per acre	Class II (all other agricultural land)	
(1)	(2)	(3)	(4) (5)

Non-irrigated

Value per acre	All other land	Value per acre	Ghar Bari	Value per acre	Bari	Value per acre
(6)	(7)	(8)	(9)	(10)	(11)	(12)

Form No. 7[See Rule 38]Name of the TahasilName of Registration OfficesGuideline Value For Building

Name of the city Town Value per Sqr. feet

	R.C.C	Asbestos	Tin Sheets	Other types
(1)	(2)	(3)	(4)	(5)

Form No. 8[See Rule 42]Name of the TahasilName of Registration OfficesSale Statistics to be Submitted by Registering Officers for Rural Properties

Name of the village	Kissam of land	Value per acre for last 3 (three) years (average)	Remarks
(1)	(2)	(3)	(4)

Signature of Competent Authority][Appendix-I] [Substituted vide Notification SRO No. 179/98 dated 2.4.1998 O.G.E.No. 745 dated 12.6.1998.][ "Proper Officers" within the meaning of Rule 9]

Sl. No.	Designation of Officer	Instrument	Jurisdiction
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1	2	3	4
1.	The Superintendent of Stamps, Orissa	All instruments specified in Schedule of the Acts and Rules	State of Orissa
2.	All Treasury Officers	All instruments specified in Schedule of the Act and Rules	Whole of the concerned Revenue District
3.	All Special Treasury Officer and all Sub-Treasury Officers	All instruments specified in Schedule of the Act and Rules	Whole of the concerned sub-district within which theheadquarter of Special Treasury and Sub-Treasury is located
4.	Managers and Agents of the Nationalised Banks, Branch Managerof Scheduled Commercial Banks and Regional Rural Banks.	Instruments specified in the Schedule of the Act and Rulesand executed by or in favour of the Bank on which he is for thetime being an officer-in-charge.	Within the local limits whereof concerned Bank is authorisedto enter into or transact its business in this State.
5.	Branch Manager including officer-in-charge of ScheduledCommercial Banks, Regional Rural Banks, Co-operative Banksregistered and deemed to have been registered under theCo-operative Act, 1962.	Ditto	Ditto
6.	(i) All Collectors(ii) A.D.Ms.	All instruments specified in Schedule of the Act and Rules	Whole of the concerned Districts
7.	(i) Sub-Collectors(ii) Tahasildars/Additional Tahasildars	All instruments specified in Schedule of the Act and Rules	Whole of the concerned Revenue District of such portionthereof as the case may be relation to which they exercise forthe time being powers under the Revenue law.
8.	District Registrars appointed under the Registration Act,1908	Ditto	Whole of the concerned Revenue District
9.	Registering Officers including District Sub-Registrars andSub-Registrars appointed under the Indian Registration Act, 1908	Ditto	Whole of the concerned sub-district within which theheadquarter of District Sub-Registrar and Sub-Registrar

is located.

[Appendix - II] [Inserted vide O.G.E. No. 100 dated 17.1.2002 vide S.R.O.No. 824/01 dated 19.11.2001.][See Rule 41]Principles for Determination of market valueAs a first part of providing some principles, for the valuation of property, some characteristics are listed below for consideration. Once a particular property is classified accordingly, bench mark value can be assigned with relatively greater assurance. While the characterisation preferred below cannot be called exhaustive of the various facts of a property, it must be noted that it is necessary to be selective in choosing a few characteristics out of many for the system to be practicable.(a)In the case of land, the following may be considered -(i)classification of the land as dry, wet and the like;(ii)classification (kissam) in the settlement register;(iii)value of adjacent land or lands in the vicinity;(iv)the number or crops, the nature of crops raised in a year on the land average yield from the land;(v)proximity to road, railway station village and market;(vi)facilities available for irrigation such as tank, wells and pump sets and;(vii)the level of land;(b)In the case of house sites, the following may be considered -(i)whether the site is landlocked or as approach to it;(ii)the general value of house sites in the locality;(iii)proximity to roads, railway station and bus routes;(iv)proximity to market, shops and commercial centres;(v)amenities available in the areas like water-supply, electricity, sewerage, hospitals and educational institutions;(vi)developmental activities and industrial scenario in the vicinity; and(vii)land tax and valuation of sites with reference to taxation records of the local authorities concerned.(c)In the case of buildings, the following may be considered -(i)type and structure;(ii)locality in which constructed;(iii)plinth area, covered area and carpet area;(iv)year of construction;(v)kind of materials used;(vi)property tax with reference to taxation records of local authority concerned; and(vii)the purpose for which the building is being used as well as potential use and the income if any, by way of rent per annum secured on the building.(d)In case of properties other than lands, house sites and buildings-(i)the nature, age and condition of the property;(ii)purpose for which the property is being put to use; and(iii)market price of comparable property if similar goods are regularly brought and sold in the market.In all the cases, special features relevant for valuation will have to be considered, either reported by the concerned parties or learnt of otherwise.][\* \* \*] [Appendix II and III was deleted by Notification SRO No. 179/98 dated 2.4.1998 O.G.E.No. 745 dated 12.6.1998.][Appendix IV] [Inserted vide O.G.E. No. 2346 dated 23.12.2008.](See Rule 11-B (I)Certified that a sum of Rs.....(Rupees.....) being the proper Stamp Duty has been paid vide Demand Draft/Order No.....dated.....drawn on.....Bank by Shri/Smt.....Son/Daughter/wife of.....residing at.....Signature of the Proper Officer