

Rules For Collection Of Duties Secured In The Course Of Inspection

ANDHRA PRADESH

India

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Rule

RULES-FOR-COLLECTION-OF-DUTIES-SECURED-IN-THE-COURSE-OF **of 1986**

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Rules For Collection Of Duties Secured In The Course Of Inspection(G.O.Ms.No. 997, Revenue (U)), Dated 14.8.1986In exercise of the powers conferred by Section 75 of the Indian Stamp Act, 1899 (Central Act II of 1899) and of all other powers hereunto enabling and in supersession of the rules issued in G.O. Ms.No. 702, Revenue, dated the 19th April 1961 and published at page 284 of Part-I, Rules Supplement of the Andhra Pradesh Gazette, dated the 14th May 1961, the Governor of Andhra Pradesh hereby makes the following rules for the collection of duties secured in the course of inspection under Section 73 of the Indian Stamp (Andhra Pradesh Amendment) Act, 1986. These rules shall come into force on the 16th day of August, 1986.Rules

1.

In these rules unless the context otherwise requires:(a)"Act" means, the Indian Stamp (Andhara Pradesh Amendment) Act, 1986.(b)"Inspector-General of Registration and Stamps" includes the person authorised in writing by him as the Collector appointed under Section 73 of the Act to exercise the powers under that section.(c)"Head of office" means, the head of the Office inspected by the Inspector-General of Registration and Stamps under Section 73.(d)"Section" means a section of the Act.(e)"Any premises" includes any public office or any place where registers, books, documents etc., are kept under the custody of a person the inspection whereof may tend to secure any duty.

2.

(1)The notes of inspection under Section 73 shall be sent to the Head of office with a copy to the Head of the District Office, if the office inspected is subordinate to him, or with a copy to the Head of the Department concerned, if the office inspected is the District or Regional Office.(2)The first report of compliance shall be sent to the Inspector General of Registration and Stamps, immediately on receipt of the notes of inspection by the Head Office, with a copy of the Head of the District Office concerned, if the office inspected is subordinate to him or with a copy of the Head of the Department if the office inspected is a District or Regional Office.

3.

When deficitly stamped documents are detected during the course of inspection the following procedure shall be followed:-(i)The Inspector General of Registration and Stamps or the person authorised by him shall seize and impound such documents and after giving an opportunity to the parties levy deficit duties if any, without penalty and collect the same from the persons liable to pay under sub-section (3) of Section 73 and add the following certificate on the original document:-"I hereby certify that the deficit/proper stamp duty of Rs. (Rupees)..... has been levied in respect of this instrument/document from Sri S/o Resident ofStation :Date:Seal:Collector under the Stamp Act(ii)If the parties fail to pay the deficit duty under sub-rule (i), it shall be collected by the head of office. The amounts so collected shall be remitted to the Treasury under the following head of account by means of a challan.Deficit dutiesMajor Head: "M.H. 030 Stamps & Registration fee.Minor Head: M.H.C-Stamps Non-Judicial.Sub-Head : 010 Duty on impressing of documents"The Head of office shall then forward the original challan to the Inspector General of Registration and Stamps who shall add the certificate prescribed in this sub-rule on the original documents and return them to the Head of Office.Note: When complete postal address or sufficient particulars of the parties are available in the documents, the notice providing them an opportunity against the levy of deficit stamp duties shall be issued by the Inspector-General of Registration and Stamps direct. If such addresses are not available in the documents or if such notices issued in the first instance are returned undelivered, the notice shall be served by the Head of Office inspected.(iii)If the parties failed to pay such deficit duties, the Inspector-General of Registration and Stamps shall forward the original document to the Collector exercising powers under Section 48 of the Indian Stamp Act, 1899 over the area for effecting recover by coercive process. After the amounts are so collected, the procedure laid down in sub-rule (i) shall be followed.(iv)In the absence of original documents, and on the basis of copies of such documents, if they are found to be not duly stamped, the procedure for collection of the duty as laid down in rule (iii) shall be followed:

4.

If the parties are aggrieved by the levy of duties they may apply to the Inspector-General of Registration and Stamps for revision before the certificate prescribed under Rule 3 is added.

5.

In the event of deficit duties not being recovered even after adopting the procedure outlined in Rule 3 or if the circumstances of any case do not permit the recovery of the loss to the Government from the parties the Inspector-General of Registration and Stamps shall report the matter to the Head of the Department concerned for taking such appropriate action as he deems fit against the person adjudged as responsible for the loss sustained by the Government.

6.

Every public officer shall keep copies of all documents produced before him and returned to the parties before or after the disposal of the case.

7.

The Inspector-General of Registration and Stamps may write off irrecoverable arrears of deficit stamp duty levied during the inspection upto Rs. 1,000/- and the Commissioner of Survey, Settlement and Land Records may write off sums exceeding Rupees 1,000/, The Inspector General of Registration and Stamps may authorise any of his subordinate officers to write off irrecoverable arrears of stamp duty upto Rs. 500/-.