

# Indian Stamp Act (Madhya Pradesh Prevention of Undervaluation of Instruments) Rules, 1975

MADHYA PRADESH

India

## Indian Stamp Act (Madhya Pradesh Prevention of Undervaluation of Instruments) Rules, 1975

### Rule

### INDIAN-STAMP-ACT-MADHYA-PRADESH-PREVENTION-OF-UNDERVALUATION-OF-INSTRUMENTS-RULES-1975

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Indian Stamp Act (Madhya Pradesh Prevention of Undervaluation of Instruments) Rules, 1975 Published vide Notification No. 2404-3290-5-SR, dated 13-6-1975, M.P. Rajpatra Part 4 (Ga), dated 5-9-1975 at pp. 552-560 In exercise of the powers conferred by Section 75 read with Section 47-A of the Indian Stamp Act, 1899 (II of 1899), the State Government hereby makes the following rules, namely :-

#### 1. Short title.

- These rules may be called the Indian Stamp Act (Madhya Pradesh Prevention of Undervaluation of Instruments) Rules, 1975.

#### 2. Definitions.

- In these rules, unless the context otherwise requires :- (a) "Act" means the Indian Stamp Act, 1899 (No. II of 1899) as applicable to the State of Madhya Pradesh. (b) "Authorised agent" means :- (i) a person holding a power of attorney authorising him to act on behalf of his principal; or (ii) an agent empowered by written authority under the hand of his principal; (c) "Form" means a form appended to these rules; (d) "Registering Officer" means the registering officer appointed under the Registration Act, 1908 (No. XVI of 1908).

### **3. Other particulars to be set forth in the instrument as required by sub-section (2) of Section 27 of the Act.**

- The following particulars shall be fully and finally set forth in the instrument relating to immovable property chargeable with ad valorem duty namely :-(i)in case of an instrument relating to agricultural land, the land revenue payable by the Bhumiswami of the adjoining agricultural land of the same class of soil, if the land which is the subject-matter of instrument, is exempted from payment of land revenue or which has not been assessed to land revenue;[(i-a) In case of an instrument relating to agricultural land assessed to land revenue- [Substituted by Notification No. 308-9336-VI-R, dated 14-5-1976.](a)name of the village with name of Revenue Inspector's circle, Tahsil and District wherein the land is situated; and(b)whether the land is irrigated or not; and if irrigated, whether irrigation is for one crop only or for two crops.](ii)in case of an instrument relating to transaction of any immovable property in urban or rural area except agricultural land-(a)area of the plot and the area of the constructed portion thereon; and(b)the year of construction.

### **3A. [ Assessment of market rent of the lease executed by or on behalf of the State Government or any undertaking of the State Government. [Inserted by Notification No. 13-4-1-97-CT-V, dated 31-7-2000.]**

- In case of any property which is subject-matter of a lease by the State Government or any undertaking of the State Government, the market rent would be the average annual rent and the market value shall be the amount or value of such fine, or premium or advance as set forth in the instrument.][3B. Market value of any property, which is subject-matter of conveyance by or on behalf of the Central Government or the State Government, shall be the value shown in the instrument.] [Substituted by M.P. Notification No. (45) B-4-5-2005-2-V, dated 29-11-2005.]

### **4. Procedure on receipt of reference or on proposal to take action suo-motu under Section 47-A of the Act.**

(1)A reference under sub-section (1) of Section 47-A of the Act from Registering Officer shall be accompanied by a statement in Form I.(2)On receipt of a reference under sub-section (1) of Section 47-A of the Act from Registering Officer or where the Collector proposed to take action suo motu under sub-section (3) of the said section he shall issue a notice in Form II or III, as the case may be-(a)to every person by whom; and(b)to every person in whose favour, the instrument has been executed informing him of the receipt of the reference or of his proposal to take action suo motu as the case may be, and asking him to submit to him his representations, if any, in writing to show' that market value of the property has been truly set forth in the instrument and also produce all evidence that he has in support of his representation, within twenty-one days from the date of service of the notice.(3)The Collector may, if he thinks fit, record a statement of any person to whom a notice under sub-rule (2) has been issued.(4)The Collector may for the purpose of enquiry :-(a)call for any information or record from any public office, officer or authority under the Government or the local authority;(b)examine and record statement of any member of the public officer, or authority under

the Government or the local authority; or(c)inspect the property after due notice to the parties concerned.(5)[ Omitted.] [Omitted by Notification F. No. B-6-10-VSR-83, dated 31-3-1984.]

## **5. Principles for determination of market value.**

- The Collector shall as far as possible have also regard to the following points in arriving at the [\*\*\*] [Omitted by Notification F. No. B-6-10-VSR-83, dated 31-3-1984.] market value :-(a)In the case of land-(i)classification of the land as dry, or wet and the like;(ii)classification under various categories in the settlement register;(iii)the rate of revenue assessment for each classification;(iv)other factors which influence the valuation of the land in question;(v)points, if any, mentioned by the parties to the instrument or any other person which require special consideration;(vi)value of adjacent land or lands in the vicinity;(vii)average yield from the land nearness to road and market, distance from village site, level of land, transport facilities, facilities available for irrigation in any form;(viii)the nature of crops raised on the land.(b)In the case of house sites :-(i)the general value of house sites in locality;(ii)nearness to roads, railway station, bus route;(iii)nearness to market, shops and the like;(iv)amenities available in the place like public offices, hospitals and educational institutions;(v)development activities, industrial improvements in the vicinity;(vi)local rates, municipal or other taxes to which such house site may be subject and valuation of site with reference to taxation records of the local authorities concerned;(vii)any special feature having a special bearing on the valuation or the site; and(viii)any special feature of the case represented by the parties.(c)In the case of buildings :-(i)type and structure;(ii)locality in which constructed;(iii)plinth area;(iv)year of construction;(v)kind of material used;(vi)rate of description;(vii)fluctuation in rates;(viii)any other features that have a bearing on the value;(ix)Local rates, municipal or other taxes to which such building may be subject and valuation of building with reference to taxation records of local authority concerned;(x)the purpose for which the building is being used and the income, if any, by way of rent per annum secured on the building; and(xi)any special feature of the case represented by the parties;(d)Properties other than lands, house sites and building ;-(i)the nature and condition of the property;(ii)purposes for which the property is being put to use; and(iii)any other special features having a bearing on the valuation of the property;

## **6. [ Omitted by Notification F. No. B-6-10-VSR-83, dated 31-3-1984.]**

Omitted.]

## **7. [ Order determining the market value. [Substituted by Notification F. No. B-6-10-VSR-83, dated 31-3-1984.]**

(1)The Collector shall :-(i)after considering the objections and representations received in writing from the person to whom notice under sub-rule (2) of Rule 4 has been issued and those urged at the time of the hearing.(ii)after examining the records before him; and(iii)after a careful consideration of all the relevant factors and evidence placed before him, pass an order, determining the market value of the properties and the duty payable on the instrument, communicate the order to the parties and take steps to collect the difference in the amount of stamp duty, if any.(2)A copy of the

order shall be forwarded to the Registering Officer concerned for his record.]

## **8. Appearance through advocate or authorised agent.**

- In an enquiry under the foregoing rules any party to an instrument may appear either in person or through an Advocate or an authorised agent.

## **9. Appeals.**

(1) Every appeal under sub-section (4) or (5) of Section 17-A of the Act shall contain the following particulars namely :-(a) full name, father's name or husband's name, occupation and address of the appellant; (b) full name, father's name or husband's name, occupation and address of every person executing the instrument; (c) full name, father's name or husband's name, occupation and address of every person claiming under the instrument; (d) date and nature of the instrument; (e) registration under, date of registration and name of office where the instrument was registered; (f) name of town or village in which the property is situated together with the name of the tehsil and the registration sub-districts; (g) number and date of the Collector's order which is appealed against, number and date of the order passed in appeal under sub-section (4) of Section 47-A of the Act; (h) market value of the property as set forth in the instrument; (i) market value of the property as determined by the Collector. (2) Every appeal shall be accompanied by :-(a) the original or a certified copy of the instrument; and (b) memorandum of grounds of appeal. (3) At the foot of the memorandum of appeal the following verification shall be endorsed and signed by the appellant, namely :-"I.....the appellant do hereby declare that what is stated above is true to the best of my information and belief. Verified today the.....day of....19..." (4) Every appeal shall be presented in person or by an Advocate or by an authorised agent or sent by registered post to the Appellate Authority having jurisdiction which shall endorse the date of receipt.

## **10. Procedure of the disposal of appeals.**

(1) If the Appellate Authority admits the appeal, a date shall be fixed for hearing the appellant. The Appellate Authority shall issue a notice to the appellant informing him of the date on which and the time and place at which the appeal shall be heard. Such notice shall also state that if the appellant does not appear on the date so fixed or any other date to which the hearing may be adjourned, the appeal shall be liable to be dismissed for default or disposed of on merits ex parte. (2) The Appellate Authority shall send a copy of the notice to the Collector together with a copy of the appeal and call for and obtain the records of the case from the Collector.

## **11. Hearing of appeal.**

- On the date fixed or on any other date to which the case may be adjourned, Appellate Authority shall hear the appeal and receive any evidence adduced on his behalf. It shall also hear the person, if any, appearing on behalf of the Collector and record the evidence, if any adduced in support of the Collector's order.

## **12. Order in appeal.**

- After considering all the evidence adduced and representations made on behalf of the appellant and the Collector and examining the records of the case, the Appellate Authority shall decide whether or not the market value of the properties as determined in the order of the Collector under sub-section (2) or sub-section (3) of Section 47-A of the Act is correct. In case, the Appellate Authority does not accept the market value of the properties determined by the Collector, it shall determine the correct market value of the properties and the duty payable on the instrument. The Appellate Authority shall embody its decision and the reasons therefor in an order communicate it to the appellant the Collector and the Registering Officer concerned.

## **13. Return of records to Collector.**

- As soon as possible after the order is passed the Appellate Authority shall return the records of the Collector to that Officer.

## **14. Rules of procedure.**

(1)The Appellate Authority may adjourn the hearing of the appeal from time to time, as it thinks fit.(2)The Appellate Authority may at any stage call for any information record or other evidence from the appellant or the Collector.(3)In the appeal the appellant may appear either in person or through an Advocate, or an authorised agent.(4)In respect of matters not provided for in these rules, the provisions of the Code of Civil Procedure, 1908 (No. V of 1908), relating to the procedure to be followed by the Appellate Authority in appeals against the order of the Civil Court, shall, as far as may be, apply to appeals under sub-sections (4) and (5) of Section 47-A of the Act.

## **15. Manner of service of notice and orders to the parties.**

- Any notice or order under Rule 4 or order under Rule 7 shall be served in the following manner, namely :-(a)In the case of any company, society or association of individuals, whether incorporated or not, be served ;-(i)on the secretary or any director or other principal officer of the company, society or association of individuals, as the case may be; or(ii)by leaving it or sending it by registered post acknowledgment due addressed to the company, society or association of individuals, as the case may be, at the registered office, or if there is no registered office, then at the place where the company, society or association of individuals, as the case may be, carried on business.(b)in the case of any firm, be served :-(i)upon any one or more of the partners; or(ii)at the principal place at which the partnership business is carried on, upon any person having control or management of the partnership business at the time of service.(c)in the case of a family, be served upon the person in management of such family or the property of such family, in the manner specified in clause (d);(d)in the case of an individual person, be served-(i)by delivering or tendering the notice or order to the person concerned or his advocate or authorised agent; or(ii)by delivering or tendering the notice or order to some adult member of the family; or(iii)by sending the notice or order to the person concerned by registered post acknowledgment due; or(iv)by affixing the notice or order in

some conspicuous part of the last known place of residence or business of the person concerned, if none of the aforesaid modes of service is practicable. Form I

- 1. Document No.**
- 2. Date of presentation and name and address of presentation.**
- 3. Date of execution.**
- 4. Name and address of executants.**
- 5. Name and address of claimants.**
- 6. Nature and value.**
- 7. Stamp borne by the deed.**
- 8. Nature, value (or consideration) of the deed as in the opinion of the Registering Officer together with the stamp duty with which it has to be charged.**
- 9. Deficit duty.**
- 10. Remarks : (Explain how the details in column 8 are arrived at).**

Station.....Date.....Signature[Form-II] [Substituted by Notification F. No. B-6-10-VSR-83, dated 31-3-1984.][See Rule 4 (2)]Form of Notice prescribed under sub-rule (2) of Rule 4 of the Indian Stamp (Madhya Pradesh Prevention of Undervaluation of Instruments) Rules, 1975.To,.....Please take notice that under sub-section (1) of Section 47-A of the Indian Stamp Act, 1899 (II of 1899), a reference has been received from the Registering Officer.....for determination of the market value of the properties covered by an instrument..... dated the.....and the duty payable on the above instrument. A copy of the reference is annexed.(2)The matter relating to the determination of the market value of the properties and the duty payable on the instrument will be taken up for hearing on the.....(date)..... (Camp..... at.....am/pm).(3)You are hereby required to submit before the undersigned, on the date of hearing your objections and representations, if any, in writing to show that market value of the property has been truly set forth in the instrument along with relevant documents if any, also indicating whether you want to adduce any oral evidence and be present at the hearing.(4)If you fail to avail yourself of this opportunity of appearing before the undersigned or indicating whether you want to adduce any oral or documentary evidence, as is necessary or producing the relevant documents, no further opportunity will be given and the matter will be disposed of on the basis of the facts

available.Office.....Station.....Date.....Collector.....(

III] [Substituted by Notification F. No. B-6-10-VSR-83, dated 31-3-1984.][See Rule 4 (2)]Form of notice prescribed under sub-rule (2) of Rule 4 of the Indian Stamp (Madhya Pradesh Prevention of Undervaluation of Instruments) Rules, 1975.To,.....Please take notice that under sub-section (3) of Section 47-A of the Indian Stamp Act, 1899 (No. II of 1899), it is proposed to take action for the determination of the market value of the property covered by an instrument registered as Document No..... Dated.....and the duty payable on the above instruments.(2)The matter relating to the determination of the market value of the property and the duty payable on the instrument will be taken up for hearing on the .....

(Date)..... (camp).....at.....am/pm.(3)You are hereby required to submit before the undersigned on the date of hearing, your objections and representations, if any, in writing to show that the market value of the property has been truly set forth in the instrument alongwith relevant document, if any, also indicating whether you want to adduce any oral evidence and be present at the hearing. If you fail to avail yourself of the opportunity of appearing before the undersigned or indicating whether you want to adduce any oral or documentary evidence, as is necessary, or producing the relevant documents, no further opportunity will be given and the matter will be disposed on the basis of the facts

available.Office.....Station.....Date.....Collector.....(

IV and V] [Omitted by Notification F. No. 13-6-10-VSR-83, dated 31-3-1984.]