

## Reductions and Remissions (Andhra Pradesh)

ANDHRA PRADESH

India

## Reductions and Remissions (Andhra Pradesh)

### Rule REDUCTIONS-AND-REMISSIONS-ANDHRA-PRADESH of 1938

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Reductions and Remissions (Andhra Pradesh)R.D. Notification No. 13, dated 17th December, 1938In exercise of the, powers conferred by Clause (a) of Section 9 of the Indian Stamp Act, 1899 (II 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 except the notification of the Government of India in the Finance Department (Central Revenues) No.6 Stamps, dated the 14th August, 1937, as subsequently amended, the Government of Madras 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 other classes hereinafter described (Preamble amended by G.O..Ms.No. 506, Revenue, dated 3rd April, 1962).A - Land Revenue

#### 1.

Deleted by G.O.Ms.No. 506, Revenue, dated 3rd 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 a landlord binds himself to consent to the transfer, in the event of default in such repayment of any land, or interest in land, on the security of which any such loan is made to his tenant.

**3.**

Patta granted by an officer of Government in the said province to a holder of land under a Ryotwari settlement.

**4.**

(Deleted by G.O.Ms.No. 506, Revenue, dated 3rd April, 1962.)B - Opium, Excise and Hemp Drugs

**5.**

Bond when executed by the surety of a middleman, (Lambardar or Khattadar) taking an advance for the cultivation of the poppy for the Government.

**6.**

Agreement or memorandum of agreement made by a Ryot or a middleman (Lambardar 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.**

Instrument 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 by notification published in Andhra Pradesh Gazette, dated 23rd November, 1961, Part I, Page 3879).

**11.**

Agreement for the sale or protection of sandalwood trees growing on patta lands. (Andhra Pradesh Gazette, dated 23rd November 1961. Part 1, page 3879 and Andhra Pradesh Gazette, dated 10th September, 1964 Part 11, 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.Ms.No. 970, Revenue dated 5th 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.Ms.No. 970, Revenue, dated 5th May, 1960).E - Educational Institutions

**15.**

Instruments 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 Postmaster in charge of the Post Office Savings 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 by G.O.Ms.No. 506, Revenue, dated 3rd April, 1962).

**18.**

Agreement or 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 parcel rates or at goods rates, namely fresh fish, fruits, vegetables, bazar baskets, bread, meat, ice and other perishable articles.

**20.**

Agreement made with Railway Company or Administration which purports to limit the responsibility of the Company or Administration as declared by the Indian Railways 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. 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 a Post Office Savings Bank.

**22.**

Instrument in the nature of a 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 the 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 of India 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 Ordnance Corps Department, or (b) the Ordnance 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, or (g) the Public Works Department, or any other administrative department empowered to execute public works, or (h) the Revenue Department 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, Corps 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 other 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 or Govt. of India for securing the repayment of an advance received by him from the Andhra Pradesh State Government or Govt. of India for the purpose of constructing, purchasing or repairing a dwelling house for his own use.

**28.**

Instrument of re-conveyance of mortgage deed executed by the Andhra Pradesh State Government in favour of any person who is or has been in the Service of the Andhra Pradesh State Government or Government of India on the repayment of an advance received by him from the Andhra Pradesh State Government or Govt. of India for the purpose of constructing, purchasing or repairing a dwelling house for his own use. (Items 27 and 28 as amended by G.O.Ms.No. 1070, Revenue, dated 22nd September, 1972).

**29.**

Instrument of re-conveyance 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 horse, a cycle or a typewriter.

**32.**

Agreement executed by an officer of the Government relating to a 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 1, Order 28 of the Code of Civil Procedure, 1908 (V of 1908), by any officer or soldier actually serving the Government in a military capacity authorising 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 any renewed security issued in lieu thereof. Duty reduced to Rs. (1-00) one only. (As Amended by G.O.Ms.No. 506, Revenue, dated 3rd April, 1962).

**35.**

Sanad or Jagir, or other instrument conveying land granted to an individual by the Government otherwise than for a pecuniary consideration. Duty reduced to Rs. (5-00) five only. (As Amended by G.O.Ms.No. 506, Revenue, dated 3rd April, 1962)

**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 by G.O.Ms.No. 506, Revenue, dated 3rd April, 1962)

**38.**

Deleted.

**39.**

(Deleted by G.O.Ms.No. 506, Revenue, dated 3rd April, 1962)

**40.**

Instrument of transfer of shares registered in a branch registered 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.**

(Omitted by G.O.Ms.No. 139, Revenue, dated 23rd January, 1961)

**42.**

& 43. (Deleted by G.O.Ms.No. 506, Revenue, dated 3rd April 1962.)

**44.**

Instrument of transfer of Government Stock registered in the book debt account.

**45.**

Instrument of release referred to 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 a 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 Amended by G.O.Ms.No. 506, Revenue, dated 3rd April, 1962).

**48.**

(Omitted by G.O.Ms.No. 139, Revenue, dated 23rd 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 by G.O.Ms.No. 2605, Revenue, (U), dated 12th December, 1959).

**51.**

Mortgage-deed being collateral or auxiliary or additional security or being by way of further assurance - Duty reduced to Rs. 22-50 provided that the duty paid on the principal or primary security exceeds the amount specified ("Rs. 22-50" substituted for "Rs. 15" by G.O.Ms.No. 576, Revenue, (U), dated 25th May, 1968).

**52.**

Instrument cancelling a Will.

**53.**

Indemnity bond executed in pursuance of paragraph 8 of Royal Air Force Instruction (India) Act 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 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 a bicycle for a period of less than a week.

**56.**

Certificate of shares of the Reserve Bank of India. (No. B-1 to B-27942.C-1 to C-23890, D-1 to D-23000, M-1 to M-14000 and R-1 to R-3157, dated 26th 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.**

(Omitted by G.O.Ms.No. 139, Revenue, dated 23rd January, 1961) [These items related to hypothecation of movable property. They have been restored in a modified form-Sec. No. 25 at Page 1905 below. The omitted item related to transfer of property between companies on reconstruction or amalgamation. The remission is inforce in almost all the other States. ].

**59. and 60.**

(Have 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. (G.O.Ms. No. 390, Revenue, dated 12th February, 1942).

**62.**

(Deleted by G.O.Ms.No. 506, Revenue, dated 3rd April, 1962).

**63.**

Sale certificates issued under sub-section (5) of Section 38 of Madras Revenue Recovery Act, 1864 (Madras Act II of 1864). (G.O.Ms.No. 2190, Rev. dated 29th September, 1942).

**64.**

Security Bonds executed by permanent Government servants as sureties in connection with Evacuation advances granted to officiating or temporary Government servants, (G.O.Ms.No. 2191, Rev. dated 29th September, 1942).

**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. (G.O.Ms.No. 2421 : Rev., dated 24th October, 1942).

**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 Andhra Pradesh with the person or persons receiving compensation in respect of the property requisitioned or acquired. (G.O.Ms.No. 177 (S), Rev. dated 16th October, 1942).

**67.**

Bonds executed by persons taking custody of articles distrained under Rule 22 of the Rules, under the Madras Co-operative Societies Act, 1932 (Madras Act VI of 1932). G.O.Ms.No. 2417, Rev., dated 24th October, 1942).

**68.**

(Has become obsolete).

**69.**

(Has become obsolete)

**70.**

Agreements executed by persons who take on licenced 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. (G.O.Ms.No. 1482, Rev., dated 5th April, 1943).

**71.**

(Deleted by G.O.Ms.No. 506, Rev., dated 3rd April, 1962).

**72.**

Bonds executed under the Central Excise Rules, 1944-Duty reduced to that payable in respect of customs bond (G.O.Ms.No. Rev., dated 13th May, 1943 as amended by G.O.Ms.No. 809, Dated 19th April, 1944).

**73. and 74.**

(Have become obsolete).

**75.**

(Deleted by G.O.Ms.No. 506, Rev., dated 3rd April, 1962).

**76.**

(Deleted by G.O.Ms.No. 1887, Rev., dated 27th October, 1961).

**77. and 78.**

(Deleted).

**79. to 81.**

(Deleted by G.O.Ms.No. 506, Rev., dated 3rd April, 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 (G.O.Ms.No. 2462. Rev., dated 14th December, 1944 and G.O.Ms. No. 1509, dated 28th July, 1959).

**83.**

Agreements made by the producers of foodgrains with an officer of the Government for the delivery of specified quantities of foodgrains when the crop is still on ground. (G.O.Ms.No. 2519, Rev., dated 27th December, 1944).

**84.**

Powers-of-Attorney executed by ex-members of the Defence Services of 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. (G.O.Ms.No. 266, Rev., dated 8th February, 1946).

**85.**

Instruments of partition 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 or the amount equal to twenty-five times the annual revenue on the separated share or shares of the land. (G.O.Ms.No. 2501, Rev., Dated 30th October, 1947, as amended by G.O.Ms.No. 2469, Rev. Dated 26th August, 1953).

**86.**

All gifts or settlements for charitable or religious purposes -Duty reduced to one half of the duty leviable on such instruments under Articles 29 and 49-A respectively of Schedule I-A. (G.O.Ms.No. 639, Rev., dated 20th March, 1948, G.O.Ms.No. 2993, Rev., dated 15th December, 1948 and G.O.Ms.No. 1509, Rev. dated 28th July, 1959).

**87.**

Agreement executed by ryots to run seed farms in furtherance of activities of the Agricultural Department. (G.O.Ms.No. 936, Rev., dated 24th April, 1948).

**88.**

(Deleted by G.O.Ms.No. 139, Rev. Dated 23rd January, 1961).

**89.**

(Has become obsolete)

**90.**

Instruments other than bills of exchange, cheques, promissory notes, bills of lading, letters of credit, policies of insurance, proxies and receipts, executed in connection with the business of the Rehabilitation Finance Administration constituted under the Rehabilitation Finance Administration Act, 1948 (Central Act XII of 1948). (G.O.Ms.No. 887, Rev., dated 2nd April, 1949).

**91.**

Surety bonds executed in connection with scheme approved in G.O.Ms. No. 272, Education and Public Health, dated 9th February, 1948, by Non-Muslim refugee students from Pakistan and their sureties. (G.O.Ms. No. 976, Rev., Dated 9th April, 1949).

**92.**

(Has become obsolete)

**93.**

Agreements executed by persons to whom charkas are supplied by the Government on instalment system under 'Khadi Schemes' (G.O.Ms. No. 4129, Rev. dated 1st November, 1951).

**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. G.O.Ms. No. 1848, Rev., dated 28th June, 1952 and G.O.Ms.No. 1060, Rev., dated 2nd June, 1959).Note: Item No's 40, 56 and 57 relate to transfer of Shares, Levy of the duty on share transfers was included in the Union Legislative List by Act No. XLII of 1955.The following reductions and remissions were notified by the Government of Andhra Pradesh as additions to the Revenue Department Notification No. 13, dated 17th December, 1938, supra.Notifications issued subsequent to 1-10-1953

**95.**

Bonds executed under the Central Excise Rules, 1944 - Duty reduced to that payable in respect of Customs Bonds.

**96.**

To remit the stamp duty chargeable in respect of the agreements executed by the authorised agents under the Women's Savings Campaign:- (G.O.Ms.No. 134, dated 18th February, 1955).

**97.**

Stamp duty payable on instruments of transfer, etc., effected in the course of the winding up of a banking company and on an application or other proceedings by such a company in liquidation. (G.O.Ms.No. 2264, Rev., dated 12th October, 1955).

**98.**

Stamp duty payable on all instruments to be executed under the Subsidised Industrial Housing Scheme. (G.O.Ms.No. 290, Rev., dated 9th February, 1956).

**99.**

Affidavits filed by the displaced persons from West Pakistan settled in the Andhra Pradesh State. The following reductions and remissions were notified by the Government of Andhra Pradesh as separate additional items.

**100.**

To remit the stamp duty chargeable under Articles 9 and 32 of Schedule I-A to the said 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 14th April, 1956).

**101.**

Bonds to be executed by the candidates trained by the Central Social Welfare Boards as (1) Gram Sevikas. (2) Midwives. (3) Dais and (4) Supervisory and Administrative Personnel for Social and Moral Hygiene and After Care Programme.

**102.**

To remit the stamp duty chargeable in respect of the agreements (both for cash security and for personal security) executed by Primary 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 17th August, 1956).

**103.**

To remit the stamp duty payable on the undertakings and agreements to be executed by the beneficiaries under the Local Development Works Programme (Andhra Pradesh Gazette, Pt. 1, dated 13th February, 1958. p. 416).

**104.**

To remit the stamp duty on 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 5th January, 1959) (Andhra Pradesh Gazette, dated 2nd April, 1959, Part I, page 737).

**105.**

To remit the stamp duty chargeable in respect of all instruments relating to transfer of properties by Foreign Missions (Missionaries) to Indian Missions (Missionaries). (Andhra Pradesh Gazette., dated 23rd July, 1959. Part I page 1772).

**106.**

Remits in full with effect from 1st January, 1955, the stamp duty chargeable in respect of agreements executed in favour of the Government by ryots to whom tractors and bull-dozers are hired out for ploughing and levelling operations under the Tungabhadra Project Reclamations Scheme. (G.O.Ms.No. 656, Rev., Dated 26-3- 1960).

**107.**

Remits the duty chargeable in respect of 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 of 1860), or such other enactment as is applicable to the State of Andhra Pradesh engaged in the promotion of Village Industries or public trust approved for the purpose and relating to the business of such society or public trust. (G.O.Ms.No. 1614, Rev. (U), Dated 15.9.1961. See also G.O.Ms.No. 1715, Rev., (U), Dated 25.8.1951 for an earlier G.O. in the same terms.

**108.**

Remits the full with effect from 1st July 1961, the stamp duty chargeable in respect of instruments of gifts of land and buildings executed in favour of Village Panchayat, Panchayat Samithis, Zilla Parishads, Municipal Committees and the Municipal Corporation of Hyderabad. (G.O.Ms.No. 1858, Rev., Dated 24.10.1961; See also Andhra Pradesh Gazette Dated 4.10.1962, Part I page 269; G.O.Ms.No. 536, Rev., (U), Dated 14.5.1971).

**109.**

Stamp duty payable on agreements obtained from beneficiaries for the execution of soil conservation works. (G.O.Ms.No.1362, Rev., Dated 4.9.1962).

**110.**

Remits in full the stamp duty chargeable on transfer deeds in respect of Treasury Savings Deposit Certificates. G.O.Ms.No. 1807, Rev., Dated 22.11.1962 (Andhra Pradesh Gazette, Dated 6.9.1962, Part I, page 3429).

**111.**

Remits in full the stamp duty chargeable on transfer deeds in respect of the 4 1/2 per cent. Defence Deposit Certificates. (G.O. 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 or 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.**

Remits in full the stamp duty chargeable in respect of all conveyance deeds transferring all the properties both movable and immovable, belonging to colleges taken over by the Government for educational purposes. (G.O.Ms.No. 1732, Rev., Dated 11th November 1964)

**115.**

Bonds executed under Rule 7 of the Rules for sanction of vocational aid by the Social Welfare Department for the Scheduled Castes and Scheduled 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 their personal security securing the repayment of the loans amounting to Rs. 30 lakhs (Rupees thirty lakhs) only advanced under the Rehabilitation of the displaced Goldsmiths scheme.



**117.**

Remits in full the stamp duty chargeable in respect of security bonds executed by the loanees for sinking tube wells in all the districts of Andhra Pradesh State under scheme for "Advancing loans to cultivators for sinking tube wells." (G.O.Ms.No. 389, Rev. Dated 15th March, 1965).

**118.**

Affidavits presented before the Commission of inquiry appointed in the Notification No. 9/28/64-T, dated 8th 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.**

Remits in full the stamp duty chargeable in respect of the security bonds executed in favour of Government by the Gumasthas appointed by the Watandars in the Telangana region of the State of Andhra Pradesh, to secure the due execution of their office or to account for money or other property received by virtue thereof. (G.O.Ms.No. 1532, Rev., dated 1st October, 1965).

**120.**

Remits in full the stamp duty chargeable in respect of Memorandum of Articles of associations registered under the Andhra Pradesh Non-Trading Companies Act, 1962. (G.O.Ms.No. 752, Rev., dated 24th June, 1966). Remits in full the stamp duty with effect from the 24th April, 1965. chargeable in respect of the indemnity bonds executed by the guardians of minor dependants of the deceased members of the Andhra Pradesh Coal Mines Provident Fund Scheme in the State for the purpose of obtaining refund of the Coal Mines Provident Fund Contribution, (Memo No. 1802-U/66-4, Rev., dt 8-11-1966, Gazette, Dated 8.12.1966, Part I, page 2796).

**121.**

Remits in full the stamp duty chargeable in respect of 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. (G.O.Ms.No. 1324, Rev., dated 16th November, 1966).

**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 24-4-1965).

**123.**

Remits in full the stamp duty chargeable in respect of instruments of gifts and settlements executed in favour of the Government. (G.O.Ms.No. 390, Rev., Dated 1.5.1967).

**124.**

Remits the stamp duty payable in respect of the following instruments namely:(i)Memoranda of settlement signed by the parties under Section 12(3) of the Industrial Disputes Act, 1947.(ii)Agreements entered into by the employer and workmen under Section 18 (1) of the Industrial Disputes Act, 1947. (G.O.Ms.No. 534, Rev., dated 5th June, 1967).

**125.**

Remits in full the stamp duty chargeable in respect of assignment of fixed deposit receipts issued by the Andhra Pradesh State Financial Corporation to third parties. (G.O.Ms.No. 533, Rev., Dated 5th June, 1967).

**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. (G.O.Ms.No. 604, Rev., (U), Dated 26.6.1974).

**127.**

Remits the stamp duty payable in respect of mortgage deeds and security bonds executed by fishermen in connection with the loans granted by Panchayat Samithis under the Fisheries Development Scheme. (G.O. 706, Rev., Dated 24-7- 1976).

**128.**

Remits the Stamp duty payable in respect of lease deeds under which lease rights are granted by the Govt for fishing in favour of Panchayats for one year or less, whether such lease deeds are executed by the Presidents of Panchayats or by the Government or by both (G.O.Ms.No.783., Rev. (U), dated 29th July 1967).

**129.**

Documents executed by or in favour of the United Nations International Children's Emergency 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, dated 6.10.1964.Reduces, to the extent, set forth in each case, the duty with which the instruments specified in the Schedule below, are chargeable.

### 131.

Unattested instruments 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 or of an existing or future debt-Duty chargeable under Article 35 (b) Schedule 1-A to the Indian Stamp Act, subject to a maximum of Rs. 5-00.

### 132.

[(1) Unattested 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 or of any existing or future debt-Duty chargeable as mortgage under Article 35(b) of Schedule I-A to the Indian Stamp Act, 1899] is reduced to Rs.100/- upto the loan amount of Rs.30,000/- and thereafter subject to a maximum duty of Rs.1,00,000/-. (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 mortgage under Article 35(b) of Schedule 1-A to the Indian Stamp Act, 1899 is reduced to Rs.100/- upto the loan amount of Rs.30,000/- and thereafter subject to a maximum duty of Rs.1,00,000/-.

### 133.

- - -][Items 132 and 133 substituted by G.O.Ms.No.750, Rev. (Reg.-II), Dated 22.12.1995 and numbered as 132 (Andhra Pradesh Gazette, Part I (Extraordinary), Dated 23.12.1995 hence originally enacted Item 133 is not in existence. ]

### 134.

Remits in full the Stamp duty chargeable in respect of settlement deeds executed in favour of Panchayats, Panchayat Samithis, Zilla Parishads, Municipal Councils and the Municipal Corporation of Hyderabad for Charitable and Religious purposes (G.O.Ms.No. 627 (U-2), Revenue 20th June, 1970).Remits in full the Stamp duty chargeable in respect of instruments of Gift executed in favour of Village Panchayats, Panchayat Samithis and Mahilla Parishads. This notification shall be deemed to have come into force on the 1st July, 1961. (G.O.Ms.No. 1858, Rev. Dept., dated 24th October, 1961).

**135.**

Mortgage deeds executed by Ex-Servicemen or their dependants mortgaging their properties for loans advanced from the Special Fund for reconstruction and rehabilitation of the Servicemen set up by the Governor of Andhra Pradesh as its Chairman.

**136.**

To remit the stamp duty payable on the gift deeds pertaining to the transfer of Municipalities within the local limits of the Municipalities in the State in the Fire Service Department, (Andhra Pradesh Gazette Part I, dated 28.11.1957 at page 1269).

**137.**

Gifts and Settlement in favour of Cantonment Board. Stamp duty remitted. (G.O.Ms.No.293, Rev. (Reg.H), Dated 18.3.1992. Published in Andhra Pradesh Gazette Part I, Dated 16.4.1992).

**138.**

Sale deed executed by Andhra Pradesh Housing Board - Duty reduced to that payable on final Costs fixed by Andhra Pradesh H.B. instead of Market value vide G.O.Ms.No. 522, Rev. (V.V.), dated 20.7.1988).

**139.**

Stamp on enrolment of Advocates already enrolled in other State Bar Councils remitted. (G.O.Ms.No. 122, Rev., Dated 28.1.1983).

**140.**

Reduced Stamp Duty from 8% to 7% payable in Municipal Corporation areas under clause(a) of Article 47-A of Schedule 1-A of the Indian Stamp Act, 1899, with effect from 01-07-2005. [vide G.O.Ms.No.1126, Rev. (Regn.) Dept., Dated 13.6.2005].

**141.**

Reduced Stamp Duty 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 01-07-2005. [vide G.O.Ms.No.1127, Rev. (Regn.) Dept., Dated 13.6.2005].

**142.**

Reduced 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, 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. w.e.f 1-7-2005, [vide G.O.Ms.No.1128, Rev. (Regn.) Dept., Dated 13.6.2005].

**143.**

Reduced the Stamp Duty 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 w.e.f. 1-7-2005. [vide G.O.Ms.No.1129, Rev. (Regn.) Dept., Dated 13.6.2005].

**144.**

Release Deeds (See item 154 infra).

**145.**

Settlement Deeds (See item 155 infra).

**146.**

Reduced the 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 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.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 Registration Act, 1908 w.e.f. 1-8-2005. [G.O.Ms. 1475, Rev. (R.) Dept., Dated 30.7.2005].

**147.**

Reduces the stamp duty payable under Article 6(B) of Schedule IA 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 to 1% on the sale consideration shown in the document or the market value of the property as per the Basic value guidelines maintained by the Registration and Stamps Department or estimated market value for land and complete construction made or to be made in accordance with schedule of rates approved by Commissioner and Inspector General of Registration and Stamps under Rule 4(2)(d) of the Andhra Pradesh Revised Market Value Guidelines Rules, 1998 from time to time, whichever is higher, subject to the condition that the 1% stamp duty paid on such documents shall be adjusted against the stamp duty payable on sale deeds to be registered at a later date, in

pursuance of such Agreements of Sale cum General Power of Attorney. [vide G.O. Ms. No. 1475, Rev. (Regn.I), Dept. Dated 30.7.2005 & Substituted by G.O. Ms. 1481, Rev. (Regn. I), Dated 30.11.2007].

## **148.**

I. Reduces the Stamp Duty 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. [vide G.O.Ms.No.2046, Rev. (Regn. I) Dept., Dated 28.11.2005].The above notification shall come into force with effect from 1-12-2005.II. Reduces the Stamp Duty payable in respect of sale deeds of Plant and Machinery (movable or immovable i.e., whether fastened to earth or severed) 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 Debts Recovery Tribunal and the units disposed off by Implementation Secretariat of the Public Enterprises Department. [vide G.O.Ms.No.2046, Rev. (Regn.) Dept., Dated 28.11.2005].The above notification shall come into force with effect from 1-12-2005.III. Reduces 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 transactions, to 2% on the Book Value shown in the financial accounts as on the closing date of the immediately preceding financial year. [vide G.O.Ms.No.2046, Rev. (Regn.) Dept., Dated 28.11.2005].The above notification shall come into force with effect from 1-12-2005.

## **149.**

Remits the 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. 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. [vide G.O. Ms. No. 1575, Rev. (Regn.), Dated 20.8.2005].

## **150.**

Reduces the stamp duty on Lease Deeds chargeable under Article 31 of Schedule I-A to the Indian Stamp Act, 1899 as shown below.

### **31. Lease, including an underlease or sub-lease and any agreement to let or sub-let or any renewal of lease:**

(a)

Where by such lease, the rent is fixed and no premium is paid or delivered:

- |       |  |  |
|-------|--|--|
| (i)   | Where the lease purports to be for a term of less than 1 year;   | 0.4% on the whole amount payable on such lease.  |
| (ii)  | Where the lease purports to be for a term of not less than 1 year but not more than 5 years;   | 0.4% on the total rent payable on such lease.  |
| (iii) | Where the lease purports to be for a term exceeding 5 years but not exceeding 10 years;  | 0.4% on the total rent payable on such lease.  |
| (iv)  | Where the lease purports to be for a term exceeding 10 years but not exceeding 20 years.   | 0.6% on the total rent payable on such lease.  |
| (v)   | Where the lease purports to be for a term exceeding 20 years but not exceeding thirty years.   | 0.8% on the total rent payable on such lease.  |
| (vi)  | Where the lease purports to be for a period in excess of thirty years or in perpetuity or does not purport to be for a definite period;  | 5% on the value of property under lease as declared by the party or 0.8% on the total rent payable on such lease, whichever is higher.   |
| (b)   | Where the lease is granted for premium or for money advanced or to be advanced and where no rent is reserved;  | 5% on the fine or premium or a fine or money advanced or to be advanced as set forth in the lease.   |
| (c)   | Where the lease is granted for a fine or premium or for money advanced in addition to rent reserved;   | 5% on such fine or premium or fine money advanced in addition to the duty which would have been payable on such lease, if no fine or premium or advance had to be paid or delivered. |
| (d)   | Where the lessee undertakes to effect improvements in the leased property and agrees to make the same to the lessor at the time of termination of lease falling under clauses (a), (b) or (c); | 5% on the value of the improvements contemplated to be made by the Lessee as set forth in the deed in addition to the duty chargeable under clauses (a) or (b) or (c).               |

[G.O. Ms. No. 408, R., (Regi. I), 11th May 2010]

## 151.

Reduces the Stamp Duty chargeable on the Deeds of Simple Mortgages falling under Article 35 (b) of Schedule I-A to the said Act, from 3% to 0.5% of the amount secured by such deeds. [G.O. Ms. No. 409, Revenue (R-I), 11-5-2010]

**152.**

Reduces the stamp duty payable on sale deeds from 7% / 6% to 5% in all areas of Andhra Pradesh under Article 47-A of Schedule 1-A of the said Act, with effect from 01-08-2010. [G.O.Ms.No.719 Rev. (Regn.I) Dept.. Dated 30.07.2010]

**153.**

The notification regarding reduction of Stamp duty payable under Article 6(B) of Schedule IA issued in G.O.Ms.No.568, Revenue (Registration-I) Department, dated the 1st April, 2008 revoked in G.O. Ms. No. 1168, Rev. (R. I) Dated 15.09.2010.

**154.**

The notification-II regarding reduction of Stamp duty payable in respect of Release Deeds issued in G.O.Ms.No.1129, Revenue (Registration I) Department, dated the 13th June, 2005 revoked in G.O. Ms. No. 1169, Rev. (R. I), Dated 15.09.2010.

**155.**

The notification-III regarding reduction of Stamp duty payable in respect of Settlement Deeds issued in G.O.Ms. No. 1129, Revenue (Registration-I) Department, dated the 13-6-2005 revoked in G.O. Ms. No. 1171, Rev. (R. I), Dated 15.09.2010.

**156.**

Partially rescinds the notification II regarding reduction of Stamp duty payable under Article 6(B) of Schedule IA issued in G.O. Ms.No.1481, Revenue (Registration-I) Department dated the 30th November, 2007 to the extent of instrument of sale agreement-cum-GPA only falling under Article 6(B) of Schedule 1-A to Indian Stamp Act, 1899. [G.O.Ms.No. 1178, Rev. (Regn.I) Dept., Dated 16.09.2010].

**157.**

Reduced the Stamp duty on sale deeds payable from 5% to 4% in all areas of Andhra Pradesh by G.O. Ms. No. 162 (Regn. I), Dept., Dated 30.3.2013.

**158.**

Revision of Market values in Urban areas, Sec'bad Cantonment area and Rural areas in State vide G.O. Ms. No. 157, Rev. (Regn. I), Dept., Dated 30.3.2013.



## 159.

Reduced the Stamp Duty payable in respect of following documents under Schedule I-A to the Indian Stamp Act, 1899. Vide G.O. 581, Rev. (R-I), Dated 30.11.2013.

Article of Schedule 1-A	Nature of Document	Existing Stamp Duty	Rate of Stamp duty now fixed
Article 6 (B)	Sale Agreement with possession	5% (adjustable)	4% (adjustable)
Sale Agreement without possession	5% (adjustable)	0.5% (Not adjustable)	
Sale Agreement cum GPA Development/construction	6% (5% adjustable & 1% not adjustable)	5% (4% adjustable) 1% Not adjustable	
Agreement	5% (adjustable)	0.5% ( Not adjustable)	
Development/construction Agreement cum GPA	1% (Not adjustable)	1% (Not adjustable)	

## 160.

Reduced the Stamp Duty payable in respect of following documents under Schedule I-A to the Indian Stamp Act, 1899. Vide G.O. 582, Rev. (R-I), Dated 30.11.2013.

Article of Schedule 1-A	Nature of Document	Existing Stamp Duty	Rate of Stamp duty now fixed
Article 16	Certificate of Sale	5%	4%
Article 20	Conveyance	5%	4%
Article 27	Exchange of Property	5%	4%

## 161.

Reduced the Stamp Duty payable in respect of following documents under Schedule I-A to the Indian Stamp Act, 1899. Vide G.O. 583, Rev. (R-I), Dated 30.11.2013.

Article of Schedule 1-A	Nature of Document	Existing Stamp Duty	Rate of Stamp duty now fixed
Article 35-A	Mortgage with possession	5%	2%
Article 28 (a), (b), (i)	Further charges with possession of the property	5%	2%
Article 28 (b) (ii)	Further charges without possession	3%	0.5%
Article 35 (b), (ii)	Mortgage without possession:	0.5%	Rs.5000/-

(A) in favour of Govt. or Local Bodies or UDAs to ensure compliance to building/layout rules.

(B) Other than (A). 0.5% 0.50%

## 162.

Reduced the Stamp Duty payable in respect of following documents under Schedule I-A to the Indian Stamp Act, 1899. Vide G.O. 584, Rev. (R-1), Dated 30.11.2013.

Article of Schedule 1-A	Nature of Document	Existing Stamp duty	Rate of Stamp Duty now fixed
Article 41B(a)	Reconstitution of partnership firm	5% on the market value of the immovable property remaining with the firm	3% on the market value of the property
Article 41C(a)	Dissolution of partnership firm	5% on market value equal to the the property distributed or given to the partners	3% of the market value of the property given or distributed to the partners
Article 46C	Release of right of redemption of a mortgage with possession or of the right to obtain reconveyance of property already conveyed.	The same duty as a conveyance for the amount of such consideration as set forth in the release	Rs.1000/-

## 163.

Reduced the Stamp Duty payable in respect of following documents under Schedule 1-A to the Indian Stamp Act, 1899. Vide G.O. 585, Rev. (R-1), Dated 30.11.2013.

Article of Schedule 1-A	Nature of Document	Existing Stamp duty	Rate of Stamp Duty now fixed
Article 49-A (a)	Settlement in favour of family members	3% of the market value of the property.	1% of the market value of the property.
Article 49 A (b)	Settlement in other cases	6% of the market value of the property	2% of the market value of the property.
Article 29	Gift in favour of relatives as defined u/s 56 (2) of IT Act, 1961 and Govt./local bodies/UDAs	5% of the market value of the property.	1% of the market value of the property.
	Gift in other cases	5% of the market value of the property.	4% of the value of the property.
Article 40	Partition Deeds:		

In favour of family members	1% of the market value of the separated share or share of the property	0.5% of the value of the separated share or share of the property (subject to maximum of Rs. 20,000/-)
In favour of others	3% of the market value of the separated share or share of the property	3% of the market value of the separated share or share of the property.

## 164.

Reduced the Stamp Duty payable in respect of following documents under Schedule I-A to the Indian Stamp Act, 1899. Vide G.O. 588, Rev. (R-1), Dated 04.12.2013.

Article of Schedule 1-A	Nature of Document	Existing Stamp duty	Rate of Stamp Duty now fixed
Article 31 (a)(i)	Lease deeds for less than 1 year	0.4% of total rent	0.4% on the total rent
Article 31 (a)(ii)	Lease deeds for 1-5 years:		
	For residential properties	0.4% of total rent	0.5% on average annual rent
	In other case	0.4% of total rent	1% on average annual rent
Article 31 (a)(iii)	Lease deeds for 5-10 years:		
	For residential properties	0.4% of total rent	1% on average annual rent
	In any other case	0.4% of total rent	2% on average annual rent
Article 31 (a) (iv)	Lease deeds for 10-20 years	0.6% of the total rent	6% on the average annual rent reserved
Article 31 (a) (v)	Lease deeds for 20-30 years	0.8% of the total rent	15 % on the average annual rent reserved
Article 31 (a) (vi)	Lease deeds for more than 30 years or in perpetuity	5% of the market value of the property or value of ten times of AAR whichever is higher.	3% of the market value of the property`
Article 31 (b)	Lease granted for fine, premium or money advanced without rent.	5% of the market value of the property or the amount or value of such fine or premium or advance as set forth in the lease, whichever is higher.	2% on fine, premium or money advanced
Article 31 (c)	Lease granted for fine, premium or fro money	5% on fine, premium or money advanced in addition to the	2% on fine, Premium or money advance in addition to the duty

	advance in addition to the rent.	duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered	which would have been payable on such lease, if no fine or premium or advance had been paid or delivered
Article 31 (d)	Where lessee undertakes to Effect improvements and make over to lessor at the time of termination of lease.	5% on the value of the improvements contemplated to be made by the lessee as set forth in the deed in addition to the duty chargeable under clauses (a) )(b) or (c)	2% on the value of improvements.
Article 33 (b)	Licence granted for lumpsum amount	55 on the lumpsum amount as set forth in the license.	2% on the lumpsum amount.
Article 33 (c)	License granted for lumpsum amount in addition to rent.	5% on the lumpsum amount advance as set froth in the license in addition to the duty which would have been payable on such license if no lumpsum amount advance had been paid or delivered	2% on the lumpsum amount advanced as set forth in the license in addition to the duty which would have been payable on such license if no lumpsum amount advanced had been paid or delivered.