

# **Tamil Nadu Municipalities (Duty on Transfer of Property) Rules, 1983**

TAMILNADU

India

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### **Rule**

### **TAMIL-NADU-MUNICIPALITIES-DUTY-ON-TRANSFER-OF-PROPERTY- of 1983**

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Tamil Nadu Municipalities (Duty on Transfer of Property) Rules, 1983Published vide Notification No. G.O. Ms. No. 1751, Rural Development and Local Administration, Dated 25th November 1983 - S.R.O. A-41/84Published in Part III, section 1 (a) of the Tamil Nadu Government Gazette dated 22nd February 1984 (Issue No. 7, page 106 to 109).In exercise of the powers conferred by section 116-C and clause (a) of sub-section (2) of section 303 of the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), the Governor of Tamil Nadu hereby makes the following rules.

#### **1. Short title.**

- These rules may be called the Tamil Nadu Municipalities (Duty on Transfer of Property) Rules, 1983.

#### **2. Definitions.**

- In these rules, unless there is anything repugnant in the subject or context -(i)"Government" means the Government of Tamil Nadu;(ii)"Instrument" means an instrument of sale, exchange, gift, mortgage with possession or lease in perpetuity of immovable property on which transfer duty is leviable under section 116-A of the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920);(iii)"local authority" means a municipal council;(iv)"Municipalities Act" means the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920);(v)"Stamp Act" means the Indian Stamp Act, 1899 (Central Act II of 1899), as in force in the State of Tamil Nadu;(vi)"transfer duty" means the duty on transfer of property leviable under section 116-A of the Municipalities Act;(vii)all

words and expressions not defined in these rules shall have the meanings respectively assigned to them by the Stamp Act and the rules made thereunder.

### **3. Provisions of the Stamp Act to apply to transfer duty.**

(a) All the provisions of the Stamp Act and the rules made thereunder shall, so far as may be, apply in relation to the transfer duty as may be applied in relation to the duty chargeable under that Act. (b) Whether the transfer duty or any portion thereof is less than a rupee, such duty or portion thereof shall not be collected.

### **4. Duties of registration officers in regard to the particulars to be set forth in instruments.**

(a) Whenever any instrument is presented for registration to any registering officer, he shall see whether the particulars referred to in section 27 of the Stamp Act, are set forth in the instruments separately as required by the said section 27 read with clause (a) of section 116-B of the Municipalities Act and shall also ensure that local authority within whose jurisdiction the property concerned is situated, is set forth clearly in the instrument. (b) If the said particulars are not separately set forth in the instrument, the registering officer must impound it and forward it to the District Collector calling his attention to section 64 of the Stamp Act, read with clause (b) of section 116-B of the Municipalities Act. (c) The duty leviable on an instrument of exchange shall be regulated as follows, namely: - (a) If the values of the properties exchanged are unequal, the duty shall be levied on the value of the property of the greater value. (b) If the value of the properties exchanged are equal, the higher amount of duty leviable shall be levied.

### **5. Maintenance and consolidation of accounts in respect of transfer duty.**

(a) (i) Every registering officer shall maintain an account of the duty paid in respect of each instrument registered by him showing separately the duty imposed by the Stamp Act and the transfer duty. He shall also maintain a separate account for each local authority within whose jurisdiction the property concerned is situated ascertaining from the concerned party wherever necessary the amount on which the transfer duty is to be levied. (ii) The duty levied on an instrument of exchange shall be distributed among the local authorities concerned in proportion to the amount of duty leviable on the properties in the respective local areas. (iii) The said account shall be consolidated quarterly for each such local authority by the District Registrar at the headquarters of the Revenue District concerned. (iv) The Inspector-General of Registration may issue executive instructions regarding the maintenance of accounts by the registering officers in this behalf and the form in which the consolidated accounts for each quarter are to be forwarded to the District Collector concerned. (b) In the case of instruments which do not come into the hands of registering officers owing to the fact that they are not compulsorily registrable under section 17 of the [Indian Registration Act, 1908 (Central Act XVI of 1908)] [Now, Registration Act, 1908.], the District Collector before any such instrument is produced under section 31 or 41 of the Stamp Act, or who impounds any such instrument under section 33 of the said Act, or receives a certificate of the duty

and penalty paid in respect of any such instrument or the original of any such instrument under section 38 of the Act, shall keep an account of the duty paid in respect of each such instrument showing separately the duty imposed by the Stamp Act and the transfer duty and forward to the District Registrar of Assurances concerned within one month after the close of each quarter, a quarterly consolidated account with particulars in the case of each such instrument regarding the names of the executant and claimant, the date of execution, the nature of the transaction, the amount of consideration, the value of the property or the amount secured by the mortgage, as the case may be, and the description of the property situated within the limits of municipality or outside such limits or jurisdiction.(c)If in any case it is impossible to recover the full duty payable on any instrument, then only such portion of the duty realised on such instrument as in excess of the duty imposed by the Stamp Act, shall be treated in the accounts referred to in this rule as transfer duty.

## **6. Collector to forward to the District Registrar concerned quarterly statement of refunds of transfer duty.**

- Every Collector, who sanctions a refund of the transfer duty paid on any instrument, shall forward to the District Registrar of Assurances concerned within one month after the close of each quarter a statement of instrument in respect of which such refunds were sanctioned during the quarter noting therein the amount of the transfer duty refunded and the particulars referred to in sub-rule (b) of rule 5 in respect of each such instrument.

## **7. District Registrar to send intimation to Collector in respect of the amount payable to local authorities quarterly.**

(a)Intimation regarding the amount payable quarterly to each authority in respect of the instruments referred to in sub-rules (a) and (b) of rule 5 shall be sent by the District Registrar at the headquarters of the Revenue District to the Collector of the District concerned and the Inspector-General of Registration within one month after the close of each quarter.(b)Intimation regarding the amount of deduction on account of the collection of the transfer duty to be credited to the Government shall, at the same time, be sent by the District Registrar at the headquarters of the Revenue District to the Inspector-General of Registration. The intimation sent by the District Registrar, shall contain the particulars of the amount payable to each local authority and that to be adjusted to the Registration department distinctly and separately.(c)The amount payable to the local authority concerned, shall represent the transfer duty paid less a deduction of ten per cent thereon on account of the charges for the collection of transfer duty and the amount of refund referred to in rule 6, if any.(d)In calculating the net amount payable to each local authority, the net amount should be rounded to the nearest five paise.

## **8. Payments to local authorities by Collectors.**

(a)The Collector of the district concerned shall check the arithmetical accuracy of the figures sent by the District Registrar at the headquarters of the revenue district concerned with reference to rule 7 and prepare a consolidated bill in triplicate with full details as to the amount due to each local

authority, a transfer duty as furnished by the District Registrar and send it to the Treasury Officer for payment to the local authority for book adjustment at the treasury by crediting the amount to the deposit account of the local authority concerned under the head that may be specified, from time to time by contra debit to the Head of the Department that may be specified, from time to time. The Collector of the district concerned, shall also send an intimation to the Inspector-General of Registration of the full details of the amount due to each local authority as consolidated in the bill sent to the Treasury Officer.(b)The District Registrar of the district concerned shall prepare a consolidated bill for the amount of collection charges forming ten per cent of the gross collection as arrived at by them with reference to rule 7, to be credited to Government and send it to the Treasury Officer, who shall credit the amount to the head of the Registration Department that may be specified, from time to time.(c)An intimation of the credit of the amounts to the local authorities and to the Registration Department shall be sent by the Treasury Officer to the Inspector-General of Registration and to the District Registrar concerned.