

The Andhra Pradesh Stamp (Inspection of Properties) Rules, 1998

ANDHRA PRADESH

India

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Rule

THE-ANDHRA-PRADESH-STAMP-INSPECTION-OF-PROPERTIES-RUL of 1998

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The Andhra Pradesh Stamp (Inspection of Properties) Rules, 1998Published vide G.O.Ms. No.34, Revenue (Registration-1), 8th January, 1999In exercise of the powers conferred by Section 75 of the Indian Stamp Act, 1899 (Central Act 2 of 1899) read with Section 27 of Indian Stamp Act, 1899 as amended by Indian stamp (A.P Amendment) Act, 1998 (Act 8 of 1998), the Governor of Andhra Pradesh hereby makes the following rules for conducting inspection of the properties.

1. Short Title:

- These Rules may be called the "Andhra Pradesh Stamp (Inspection of Properties) Rules, 1998".

2. Inspection of Property:

- The Inspector General of Registration and Stamps may, by order, authorise any officer under his control to conduct inspection of any property, or a class or category of properties registered under the provisions of the Registration Act, 1908 for the purpose of ensuring compliance with the provisions of Section 27 of the said Act and to assess the value of such property.

3. Assessment of property:

- The Officer so authorised shall complete the inspections entrusted to him within such period as may be specified and assess the value of the properties with reference to the market value prevailing and the construction rates prescribed in accordance with the Andhra Pradesh Revision of Market

Value Guidelines Rules, 1998.

4. Action to be taken due to wrong assessment and suppression of facts:

- If the authorised officer detects any deficit duty payable in respect of any instrument:(a)due to wrong assessment, either the value or the duty payable, by the Registering Officer, he shall deal with such cases under the provisions of Section 41-A of the Indian Stamp Act, 1899;(b)due to suppression of facts affecting the chargability of the instrument, the authorised Officer shall issue a notice, in such form as may be prescribed to the person concerned within fifteen (15) days from the date of inspection giving an opportunity to explain the reasons for the variations.

5. Compounding of offence:

(1)If the person to whom a notice has been issued under Rule 4 (b), gives a consent in writing to get the offence compounded, the authorised officer shall levy and collect compounding fee which shall, in no case, be less than the loss of revenue involved, within three months from the date of inspection and make necessary endorsement on the original instrument in such form as may be prescribed. The authorised officer shall forward a copy of the proceedings determining the value of the property and levying compounding fee to the registering officer concerned for making necessary entries in the relevant registers and records.(2)If the compounding fee levied under sub-rule 5(1) is not paid within the stipulated period, it shall be recovered under the provisions of Section 48 of the Indian Stamp Act, 1899.(3)If the person, to whom a notice has been issued under Rule 4(b), does not respond or agree to the assessment of the value and the deficit amount determined by the authorised officer, the authorised officer shall launch prosecution against the person under the provisions of Section 64 based on the facts and circumstances as required under Section 27 of the Indian Stamp Act, 1899.

6. Inspection of property already inspected by the authorised officers:

- The Inspector General of Registration and Stamp, for sufficient reasons to be recorded in writing, may order for inspection or any property already inspected by any of the authorised officers and take appropriate action.
Appendix G Rates of Stamp Duty under The Indian Stamp Act (At A Glance)

(1)Adoption Deed (Article 3)	35-00
(2)Affidavit (Article 4)	10-00
(3)Agreement or Memorandum of an Agreement not otherwise provided for: (Article 6)(A)Where the Value, (i)does not exceed Rs. 5,000/-	10-00
(ii)exceeds Rs. 5,000/- but does not exceed Rs. 20,000/-	20-00
(iii)exceeds Rs. 20,000/- but does not exceed Rs. 50,000/-	50-00
(iv)exceeds Rs. 50,000/-	100-00

- * (B) If Relating to construction of a house or building including a multi-unit house or building or unit of apartment/flat/ portion of a multi-storied building or for development sale of any other immovable property.
- (i)

Five Rupees for every hundred rupees or part thereof on the market value or the estimated value of the proposed construction/development of such property as the case may be, as mentioned in the agreement or value arrived at, in accordance with the schedule of rates prescribed by the Public Works Department authorities, whichever is higher.

- (C) In any other case.....100-00

When given for construction on, development of, or sale or transfer (in any manner whatsoever) of, any immovable property.

Five Rupees for every hundred rupees or part thereof on the market value of the property.

If relating to a multi-unit house or unit of apartment/ flat/portion of a multi-storied building or part of such structure to which the provisions of Andhra Pradesh Apartments (Promotion of Construction and Ownership Act, 1987, apply)

(i) where the value does not exceed Rs. 2,00,000/-

Rupees twelve thousand plus 4% on the value above Rs. 2,00,000/-

(ii) where it exceeds Rs. 2,00,000/- but does not exceed Rs.3,50,000/-

Rupees eighteen thousand plus 6% on the value above Rs. 3,50,000/-.

(iii) where it exceeds Rs. 3,50,000/- but does not exceed Rs. 7,00,000/-

Rupees thirty-nine thousand plus 8% on the value above Rs. 7,00,000/-.

(iv) where it exceeds Rs.7,00,000/-

(4) Appointment in execution of Power (Article 8)

..... 60-00 (5) Apprenticeship deed

(Article 10)

.....15-00 (6) Articles of

Association of Company (Article 11)

.....300-00 (7) Award (Not directing a

Partition (Article 12) 200-00

(Maximum)(8)Bottomry Bond (Article 14) one hundred rupees orThree rupees for every part thereof(9)Cancellation deed (Article 15)

..... 30-00(10)Share Certificate (Article 17)

..... 0-30(11)Divorce Deed (Article 25)

5-00(12)Indemnity Bond (Article 30)Three rupees for every one hundred rupees or part thereof subject to a maximum of Rs. 100-00.(13)Memorandum of Association of a Company (Article 34)(a)If accompanied by Articles of Association 500-00(b)If not so accompanied[500-00] [The same duty as under Article 11 according to the share capital of the company.] (Maximum of Rs. 5 lakhs)(14)Notarial Act (Article 37)

..... 3-50(15)Partnership (Article 41)(i)Where the capital is below Rs. 5,000/-

..... 100-00(ii)In any other case 500-00(iii)Dissolution of partnership

..... 5% Market ValueIn any other case

..... .500(16)General Power of Attorney (Article 42) (When authorising not more than five persons)

..... 50-00(17)Special Power of Attorney (Article 42)

..... 20-00(18)Trust (Article 55)(i)Declaration of Trust

200-00 (Maximum)(ii)Revocation of Trust

..... 100-00 (Maximum)(19)Supplemental deeds falling u/S. 4 of I.S. Act

..... 5-00* Note:- (1) G.O.Ms. No. 568 Rev. (Reg.I) Dept., Dated 1-4.-2008 withdrawn vide G.O.Ms. No. 1168 Rev. (Reg.I) Dept., Dated 15.9.2010, w.e.f. 20-9-2010.(2)G.O.Ms. No. 1481 Rev. (Regn. I) Dept., Dated 30.11.2007 withdrawn by G.O.Ms. No. 1178, Rev. (Regn. I) Dept., Dated 16.9.2010, w.e.f. 20-9-2010.Appendix HRegistration Fee at a Glance

Article	Nature of Document	Regn. Fee Rs.
1(A)	Registration of Documents in Book I & IV	
	(i) When the Value does not exceed Rs. 1,000	10
	(ii) When the Value exceeds Rs. 1,000 for every Rs. 1,000 or part thereof	5
1(A)	(iii)(a) Sale Agreement/Construction or Development Agreement falling under Art. 6-B of Sch. IA to the I.S. Act	1000
	(b) Agreement/memorandum relating to Deposit of Title Deeds	0.1% on loan amount subject to a maximum of Rs. 1000/-

	(c) Partitions/Releases/Settlements	1000
1(A)	(iv) Regn. of Power of Attorney	
	(a) Under clauses (a) to (d) and (f) of Article 42 of Schedule 1-A of Indian Stamp Act, 1899	100
	(b) Under clauses (e) and (g) of the said Article 42	1000
(C)	Leases	
	(a) below one year	0.5% on Total Rent
	(b) up to 30 years	0.5% on A.A.R.
	(c) above 30 years	0.5% on 10 times of A.A.R.
(D)	[Time/Premium/Advance/Value of improvements Rates & Taxes, etc. need not be taken into account.]	
(E)	Documents where no value is expressed	100
(F)	Agreement to sell with or without possession	1000
(G)	Rectification Deed	100
2(ii)	Mortgage Deed executed in favour of Govt.	100
2(iii)	Re conveyance Deed executed by Govt.	100
2(iv)	Adoption Deed	100
2(v)	Agreement varying the terms of previously Registered Mortgage deed	100
2(vi)	Appointment in execution of Power	100
2(vii)	Supplemental Deed	100
2(viii)	Cancellation or Revocation	100
2(ix)	Opening of Sealed Cover	100
2(x)	Registration of Will or Authority to Adopt	100
2(xi)	Deposit or Withdrawal of Sealed Cover	100
2(xii)	Additional or Substituted Security	100
2(xv)	RTDM/Receipt	100
2(xvi)	Attestation of General or Special Power	100
4(1)	Private Attendance (irrespective of No. of Docts.)	500
4(2)	Attendance at Jail (irrespective of No. of Docts.)	
(5)	Safe Custody Fee	
	(a) first 10 days	NIL
	(b) every thirty days or part thereof in excess of 10 days	50(Maximum of Rs. 500)
(7)	Extra Regn. Fee under Section 30 of Regn. Act	500
(8)	Search Fee	
	(1) CARD Office	100

	(2) Non-CARD Office	50
(9)	Single Search (Certified Copy)	
	(a) for granting of a Certified Copy	50
	(b) only search of a document	20
(10)(a)	Condonation of Delay (Appn. Fee)	10
(10)(b)	Enforcing the appearance of executant etc.	10
(10)(c)	Filing of translation of a power of attorney	10
(10)(d)	Filing of Special Power of Attorney along with document to be registered	10
(10)(e)	Notice of Revocation of Power of Attorney	10
(10)(f)	Return of Will Registered/refused and sent to the District Registrar for safe custody	10
(10)(g)	Protest Petition objecting to return of document	10
(10)(h)	Filing a Translation under Section 19	10
(10)(i)	Application for remission/refund of fees	10
(10)(j)	Memo Fees U/S. 64 or 66 or 67	10
(10)(k)	Protest Petition against Regn. of document	10
(10)(l)	(i) Withdrawal of Document	10
	(ii) Refusal of document	10
	(iii) Pending appearance of executant	10
(11)	Registration on Holiday	500
(12)	Re-Registration of Document (Copying Fee only)	50

Appendix I Stamp Duty/Registration Fee at a Glance

Article	Nature of Document	Stamp Duty	Regn. Fee
(1)	Adoption Deed (Art. 3)	35.00	100/-
(2)	Affidavit (Art. 4)	10.00	100/-
(3)	Agreement (Art. 6)		
	(A) Where the Value		
(i) does not exceed Rs.5,000/-	10.00	0.5%	
(ii) exceeds Rs. 5,000/- but not exceeds Rs. 20,000/-	20.00	0.5%	
(iii) exceeds Rs. 20,000/- but not exceeds Rs. 50,000/-	50.00	0.5%	
(iv) exceeds Rs. 50,000/-	100.00	0.5%	
*(B) Relating to construction of house/flat or development or sale of immovable property	5% of M.V. Of the property +Value of proposed construction	0.5%	

(C) in any other case	100.00		
(4)	Agreement (Art. 7)		
(i) relating to deposit of title deeds	0.5% subject to a maximum of Rs. 50,000/-	0.1% subject to a maximum Rs. 1000	
(ii) relating to pawn or pledge or hypothecation of movables	0.5% subject to a maximum of Rs. 2,000,000/-	0.5%	
(5)	Appointment in execution of power (Art. 8)	15/-	0.5%
(6)	Apprenticeship Deed (Art. 10)	15/-	0.5%
(7)	Award (not directing (partition) (Art. 12)	200/-	0.5%
(8)	Articles of Association of Company (Art. 11)		
(a) if there is no share capital	Rs. 1000/-	100%	
(b) if there is share capital	015% on share capital subject to minimum of Rs. 1000/-and a maximum of Rs. 5,00,000/-	0.5%	
(9)	Bottomry Bond (Art. 14)	3%	0.5%
(10)	Cancellation Deed (Art. 15)	30	100/-
(11)	Share Certificate (Art. 17)	0-30	0.5%
(12)	Delivery Order (Art. 24) (of goods exceeding Rs. 5000/- in value)	10	0.5%
(13)	Divorce Deed (Art. 25)	5	100/-
(14)	Exchange (Art. 27)	5% on consideration or M.V. Of the property of greater value	0.5%
(15)	Gift (Art. 29)	5% M.V.	0.5%
(16)	Mortgage (Art. 35)		
(a) with possession	5% on loan amount	0.5%	
(b) without possession	3% on loan amount	0.5%	
(17)	Re conveyance of mortgaged property		
(a) by Govt. in favour of employees	Nil	100/-	
(b) by others	50/-	0.5%	
(18)	Indemnity Bond (Art. 30)	3% subject to a maximum of Rs. 100/-	0.5%
(19)			

[Lease1 (Art. 31)] [Rates reduced vide
G.O. Ms. No. 408, Rev. (Regn. I) Dept.,
dated 11.5.2010, printed infra]

(a) (i) for a term less than one year	2% on total rent	0.5%
(ii) for a term not less than 1 year but not exceeding 5 years	2% on Average Annual Rent	0.5% on AAR
(iii) for a term above 5 years but not exceeding 10 years	5% on 1-1/2 times of AAR	0.5% on AAR
(iv) for a term above 10 years but not exceeding 20 years	5% on 3 times of AAR	0.5% on AAR
(v) for a term above 20 years but not exceeding 30 years	5% on 3 times of AAR	0.5% on 10 times of AAR
(vi) for a term exceeding 30 years or in perpetuity or not for a definite period.	5% on M.V. Of the property or 10 times of AAR whichever is higher	0.5% on 10 times of AAR
(b) for a fine or premium or advance (and no rent)	5% on M.V. Of the property or fine/premium advance whichever Is higher	0.5%
(c) for a fine or premium or advance in addition to rent	5% on M.V. Of the property or fine/premium/advance whichever is higher in addition to the duty payable under clause (a) above.	0.5%
(d) Where the lessee undertakes to make over the improvements to lessor	5% on the value of the improvements in addition to the duty payable under clauses (a), (b) or (c) above.	
(20)	Licence (Art. 33)	
(a) (I) for a term less than one year	2% on the total rent	0.5% on AAR
(ii) for a term not less than 1 year but not exceeding 5 years	2% on the AAR	0.5% on AAR
(iii) for a term above 5 year but not exceeding 10 years	5% on 1 1/2 times of AAR	0.5% on AAR
(b) for a lumpsum amount advanced	5% on lumpsum amount	0.5%
(c) for a lumpsum amount advance in addition to rent	5% on lumpsum amount in addition to the duty payable under clause (a) above.	0.5%
(21)	Memorandum of Association of a company (Art. 34)	
	500/-	0.5%

(a) if accompanied by Articles of Association

(b) if not so accompanied As at serial No. 8 above 0.5%

(22) Notarial Act (Art. 37) 3-50

(23) Partition (Art. 40)

(a) among family members 1% on VSS 1000/-

(b) among others 3% on VSS 1000/-

(24) Partnership (Art. 41)

'A' (a) Where the capital is below Rs. 5000/-

(b) in any other case 500/- 0.5%

'B' Reconstitution

(a) if immovable property contributed by the outgoing partner(s) 5% on MV 0.5%

(b) in any other case 500/- 0.5%

'C' Dissolution:

(a) if immovable property brought in by a partner goes to another 5% on the MV in addition to Rs. 500/- 0.5%

(b) in any other case 500/- 0.5%

(25) General Power of Attorney (Art. 42)

(I) when given for construction/development or sale or transfer in any manner, of immovable property

(a) to any of family members 1000/- 1000/-

(b) to other than family members 1% on the value 1000/-

(ii) when given for other purpose 50/- 100/-

(iii) when given for consideration 5% on the consideration 1000/-

(26) Special Power of Attorney (Art. 42) 20/- 100/-

[Release (Art. 46)] [Notification II in G.O. Ms. No. 1129, Rev. (Regn. I) Dept., dated 13.6.2005, withdrawn by G.O. Ms. No. 1169, Rev. (Regn. I) Dept, dated. 15.9.2010.]

(i) in favour of family members 3% 1000/-

(ii) in favour of co-owners other than family members	3%	1000/-	
(28)	Sale of immovable property (Art. 47-A)		
(I) in corporations and special grade and selection grade municipalities	[7%] [Rates reduced to 5% in all areas of A.P. By G.O. Ms. No. 719, Rev. (Regn. I) Dept., dated 30.7.2010, w.e.f. 1.8.2010.]	0.5%	
(ii) in other areas	Rates reduced to 5% in all areas of A.P. By G.O. Ms. No. 719, Rev. (Regn. I) Dept., dated 30.7.2010, w.e.f. 1.8.2010.	0.5%	
	6%		
(iii) comprising Flats/Apartments (including semi finished)	5%	0.5%	
(29)	[Statements (art. 49)] [Note:- (1) registration charges Rs. 1000/- vide G.O.Ms. No. 2045 (Regn. I), dated 28.11.2005, w.e.f. 1.12.2005. (2) Notification III issued in G.O.Ms. No. 1129, Rev (Regn. I) Dept., dated 13.6.2005 withdrawn by G.O. Ms. No. 1171, Rev. (Regn. I) Dept., dated 15.9.2010.]		
(a) in favour of family members	3%	1000/-	
(b) in favour of others	6%	1000/-	
(c) for charitable and religious purposes	3%	1000/-	
(30)	Cancellation/Revocation of Settlement (Art. 49)		100/-
(31)	Trust (Art. 55)		
(I) Declaration of	200/-(Maximum)	0.5/-	
(ii) Revocation of	100/- (Maximum)	100/-	
(32)	Supplemental deeds falling under Section 4	5/-	100/-
(33)	AGPA construction ASR/GPA	6%	2000/-
(34)	DGPA	1%	2000/-