

Rules Regarding Manner of Recovery of Duty

MADHYA PRADESH

India

Rules Regarding Manner of Recovery of Duty

Rule RULES-REGARDING-MANNER-OF-RECOVERY-OF-DUTY of 1962

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Rules Regarding Manner of Recovery of Duty Published vide Notification No. 44-U-18, dated 6-4-1962, M.P. Gazette, Part 2, dated 13-4-1962 at pp. 145-146

1. Definition.

- In these rules, "Section" means a section of the Madhya Pradesh Municipalities Act, 1961.

2. Manner of recovery of the duty.

(1) The increased duty imposed by Section 161 on instruments of sale, gift and usufructuary mortgage, respectively, of immovable property in the case of instrument affecting immovable property situated within the limits of any Municipality shall be paid and recovered in the same way and in accordance with the same Indian Stamp Act, 1899, on such instruments. (2) It shall be the duty of every court and the Revenue Officer granting a certificate of sale affecting any immovable property situated within the limits of a Municipality to satisfy itself/himself that the stamp duty paid on it is sufficient to cover the duty payable under the Indian Stamp Act, 1899, and the additional duty payable under sub-section (1) of Section 161.

3. A fraction of naye Paise not to be collected.

- Whenever the said increased duty amounts to a sum which is a multiple of [five paise] [Substituted by Notification No. 11-U-XVIII, dated 18-1-1965] plus a fraction of [five paise] [Substituted by Notification No. 11-U-XVIII, dated 18-1-1965], the said fraction shall not be collected.

4. Duty of the registering officer.

- Whenever any instrument referred to in Rule 2 presented to any registering officer in Madhya Pradesh for registering, it shall be his duty to satisfy himself that the stamp duty paid on it is sufficient to cover the duty payable under the Indian Stamp Act, 1899, and the additional duty payable under sub-section (1) of Section 161.

5. Particulars referred to in Section 27 of the Indian Stamp Act, 1899, to be set forth separately.

(1) Whenever any instrument referred to in Rule 2 is presented to any registering officer in Madhya Pradesh for registration, he shall satisfy himself that the particulars referred to in Section 27 of the Indian Stamp Act, 1899, are set forth separately in the instrument in respect of-(a) properly situated in a Municipal area: and (b) property not situated in a Municipal area. (2) Every court and Revenue Officer granting a certificate of sale affecting any immovable property situated within the limits of a Municipality shall cause to be set forth in such instrument the particulars referred to in Section 27 of the Indian Stamp Act, 1899, separately as required by sub-rule (1). (3) If the said particulars be not so separately set forth in any such instrument, the registering officer shall make the provisions of Section 27 of the Indian Stamp Act, 1899 known to the person who presents such instrument and shall inform him in writing, by an endorsement on the back of the documents that he may, if he choose, withdraw and complete the document by the addition of the required particulars under the signature or initials of the executant. If he declines to do so, the matter shall be reported to the Collector and further proceedings shall be stayed by the registering officer.

6. Maintenance of account of the stamp duty.

(1) Every registering officer in Madhya Pradesh, who registers any instrument referred to in Rule 2 shall keep an account, in a form prescribed by the Inspector-General of Registration, of the duty paid in respect of each such instrument, showing separately the duty imposed by the Indian Stamp Act, 1899, and the increased duty imposed by the Madhya Pradesh Municipalities Act, 1961. (2) Every registering officer in Madhya Pradesh, who receives and files in his book No. 1, under Section 89 of the Indian Registration Act, 1908, copies of certificates of sale granted by civil courts and Revenue Officers, shall keep a similar account of the stamp duties noted on the copies as paid under the Indian Stamp Act, 1899, and the Madhya Pradesh Municipalities Act, 1961, separately. (3) The accounts referred to in sub-rule (1) and sub-rule (2) shall be consolidated separately for each municipal area at the end of each year by the District Registrar under orders of the Collector, and the consolidated separate account of each municipal area shall be sent by the Collector to the Accountant General, Madhya Pradesh, within two months after the close of the year. A copy of the consolidated account shall also be sent to the Chief Municipal Officer of the Municipality concerned.

7. In certain cases duty not to be treated in the accounts.

- If, in any case, it is impossible to record the full duty on any instrument referred to in rule 2 then no part of the duty realised on such instrument shall be treated in the said accounts as duty imposed by Section 161, unless the sum realised exceeds the duty imposed by the Indian Stamp Act, 1896.

8. Order of payment of grant-in-aid.

- [(1) On receipt of a copy of the consolidated account under sub-rule (3) of Rule 6, the Municipal Council shall prepare a grant-in-aid bill in the form appended to these rules on the basis of the consolidated account and shall submit it along with the original consolidated account to the Collector who shall countersign the bill and record a certificate thereon to the effect that the amount claimed in the bill is verified from the account kept under sub-rule (1) of Rule 6 and that the same has been found correct and that it was not drawn previously.(2)The grant-in-aid-bill shall be forwarded to the Treasury Officer who shall disburse the amount either in cash or by transfer credit] [Substituted by Notification 11-U-XVIII, dated 18-1-65.Added].

9. Rules to be general.

- These rules shall be general for all Municipalities.[Form] [vide Notification dated 18-1-1965.][See Rule 8]Grant-in-aid-BillVoucher No.....No.....of.....list of payment for..... 19
....Head of AccountReceived the sum of (Rs.....) being the grant-in-aid for the
period.....sanctioned by in his letter No.....dated.....(Copy
enclosed).Certified that the conditions for the grant-in-aid have been
fulfilled.(Signature).....Designation.....Dated.....19Countersigned
for.....(Signature).....Designation.....Dated.....19(For use in Treasury)Pay
Rupees.....(Rupees.....) Examined.....Treasury
AccountantDated.....19.....Treasury Officer(For use in Accountant-General's
Office)Admitted Rs.....Objected Rs.....Reasons of
objections.....

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Auditor Superintendent Gazetted Officer