

Andhra Pradesh Stamp (Prevention of Under Valuation of Instruments) Rules, 1975

ANDHRA PRADESH

India

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Rule

ANDHRA-PRADESH-STAMP-PREVENTION-OF-UNDER-VALUATION-O of 1975

- Published on 31 July 1975
- Commenced on 31 July 1975
- [This is the version of this document from 31 July 1975.]
- [Note: The original publication document is not available and this content could not be verified.]

Andhra Pradesh Stamp (Prevention of Under Valuation of Instruments) Rules, 1975Published vide G.O.Ms.No. 1031, Revenue (U-2), 31st July, 1975Rules Framed under the Indian Stamp (Andhra Pradesh Amendment) Act, 1971In exercise of the powers conferred by Section 47-A and 75 of the Indian Stamp Act, 1899 (Central Act No. 2 of 1899), the Governor of Andhra Pradesh, hereby makes the following rules.Rules

1. Short Title and Commencement :

(1)These rules may be called the Andhra Pradesh Stamp (Prevention of Under-valuation of Instruments) Rules, 1975.(2)They shall come into force on the 16th August, 1975.

2. Definitions:

- In these rules, unless the context otherwise requires:(a)"Act" means the Indian Stamp Act, 1899 (Act No. 2 of 1899).(b)"authorised agent" means a person holding a power of attorney authorising him to act on behalf of his principal ;(c)'form" means a form appended to these rules ;(d)"registering officer" means the registering officer appointed under the Indian Registration Act, 1908 (Central Act XVI of 1908);(e)"section" means a section of the Act.

3. Furnishing of statement of market value:

(1) If an instrument relates to a number of items of property, the market value shall be specified in respect of each item separately. For this purpose, the party executing the document shall attach a separate statement to the instrument, furnishing therein information about the various items of properties involved and his own assessment of the market value of each of those items separately. Explanation 1: - If, an instrument covers lands, comprising several survey numbers or sub-division numbers, the market value shall be specified in respect of the land covered by each survey number or sub-division number as the case may be, separately; Explanation 2: - If, an instrument relates to only one item of property and that property is a building, or if an instrument relates to more than one item of property and one or more such items is or are a building or buildings, the particulars mentioned in the Annexure to these rules shall be furnished in respect of the building or each of such buildings as the case may be. (2) The registering officer shall, before registering an instrument, satisfy himself that the party has enclosed to the instrument a statement, giving the market value in respect of each of the properties separately, as required by sub-rule (1) and Explanations I and 2 above. (3) The registering officer may, for the purpose of satisfying himself whether the market value or the consideration has been correctly furnished in the instrument or not make such enquiries, as he may deem fit. He may elicit from the parties concerned, any information having a bearing on the subject and call for and examine any records kept with any public officer or authority. [and the registering Officer may also refer to the registers containing market value guidelines prepared under the Andhra Pradesh Market Value Guidelines Rules, 1997*. See Now Andhra Pradesh Revision of Market Value Guidelines Rules, 1998.][Added by G.O.Ms.No. 529, Rev. (Regn. I), Dated 21.6.1997, Published in Andhra Pradesh Gazette R.S. Part I, Dated 10.7.1997, w.e.f. 15-7-1997.](4)[If the Registering Officer is of opinion that the market value of the property affected by the instrument is not correctly furnished, he shall keep the document pending and without delay refer the matter to the Collector with details of his assessment of the Market value arrived at by him in the Form-I. No copy to such document shall be granted notwithstanding anything contained in any of the provisions of any other Act or Rules. (5) The Registering Officer shall maintain a register of such references to the Collector in Form -IV and obtain acknowledgement from the Collector][Sub-rules 4 and 5 to Rule 3 added by G.O.Ms.No. 997, Rev. (U) Dated 14.8.1986 Vide R.S. to Part II (Extraordinary) Andhra Pradesh Gazette Dated 14.8.1986 (w.e.f. 16-8-1986).]

4. Procedure on receipt of a reference under sub-section (1) of Section 47-A:

(1) On receipt of a reference under sub-section (1) of Sec. 47-A accompanied by a statement in Form-I from a registering officer, the Collector shall issue a notice in Form No. II.(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 and asking him to submit to him in writing his representation, if any, to show that the market value of the property or the consideration thereof has been truly set forth in the instrument, and also to produce all evidence that he has in support of his representation, within twenty-one days from the date of service of the notice; (c) [Clause C added by ibid. (w.e.f. 16-8-1986).] The Collector shall also maintain office-wise register of references received from each registering officer in Form-V. (2) The Collector may, if he thinks fit, record a statement from the

person to whom a notice under sub-rule (1) has been issued.(3)The Collector may for the purpose of his enquiry(a)call for any information or record a statement from any public office ; an officer or authority under the Government or any local authority.(b)examine and record statements from any member of the public, an officer or authority under the Government or the local authority ;and(c)inspect the property after due notice to the parties concerned.(4)After considering the representation, if any, received from the person to whom notice under sub-rule (1) has been issued, and after examining the records and evidence, before him, the Collector shall pass an order in writing provisionally determining the 'market value' of the properties or the consideration and the duty payable. The basis on which the provisional market value or consideration was determined shall be clearly indicated in the order.

5. Principles for the determination of the market value or consideration

:- The Collector shall, as far as possible, have also regard to the following points in determining the provisional market value or consideration namely:(a)in the case of lands-(i)classification of the land as dry, manavari, wet and the like ;(ii)classification under various Tarams and Bhagana in the Settlement Register of Accounts;(iii)the rate of revenue assessment for each classification; and(iv)other factors which may be relevant to the valuation of the land in question;(v)points, if any, mentioned by the parties to the instrument or any other person requiring special considerations;(vi)value of adjacent land or lands in the vicinity;(vii)average yield from the land, its nearness to road and market, distance from village site, level of the land, transport facilities, facilities available for irrigation such as tank, wells and pumpsets; and(viii)the nature of crops raised on the land.(b)in the case of house sites-(i)the general value of house sites in the 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)land tax and valuation of sites with reference to taxation records of the local authorities concerned ;(vii)any other features having a special bearing on the valuation of the site; and(viii)any special features 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 materials used;(vi)rate of depreciation;(vii)fluctuation in rates;(viii)any other features having a bearing on the value;(ix)property tax with reference to taxation records of the 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)in the case of properties other than the lands, house sites and buildings;(i)the nature and condition of the property;(ii)purpose for which the property is being put to use; and(ii)any other special features having a bearing on the valuation of the property.

6. [xxx] [Note:- Rule 6 which contains procedure after arriving at provisional market value or consideration was omitted alongwith Form-III, by G.O.Ms. No. 191 (Rev.(V) Dated 11.2.1982.]

7. Final order determining the market value or consideration:

(1)The Collector shall, after considering the representations received in writing and those urged at the time of hearing and after careful consideration of all the relevant factors and evidence placed before him, pass an order, determining the market value of the properties or the consideration thereof and the duty payable on the instrument, the time within which the deficit amount of stamp duty shall be paid, communicate the order to the parties and take steps to collect the deficit amount of stamp duty, if any.(2)[The Collector shall, after receipt of the reference under sub-section (1) of Section 47-A dispose of the case expeditiously.][The original sub-rule (2) renumbered as sub-rule 3 and new sub-rule 4(2) inserted by G.O.Ms. No. 997 Rev., (U), dated 14.8.1986, (w.e.f. 16-8-1986).](3)A copy of the order shall be communicated to the registering officer concerned for his record.(4)[If the parties to the document fail to prefer an appeal within 2 months under Rule 9 from the date of the receipt of Collector's order under Rule 7, or fail to pay the deficit stamp duty or such deficit stamp duty is not recovered by coercive process under Section 48 of the Act, and Registering Officer shall destroy the document after a period of 5 years from the date of the Collector's order under sub-section (2) of Section 47A][Sub-rule 4 added by ibid (w.e.f. 16-8-1986).]

8. Appearance through advocate or authorised agent:

- In any enquiry under these rules, any party to an instrument may appear either in person or through an advocate or an authorised agent.

9. Appeals:

(1)An appeal under sub-section (4) of Section 47-A of the Act shall be preferred to the appellate authority within two months from the date of receipt of the Collector's order determining the market value or consideration under Rule 7.(2)The appeal 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 number, date of registration and name of office where the instrument was registered ;(f)name of town or village in which the property is situate together with the name of the taluk and the registration sub-district;(g)number and date of Collector's order appealed against;(h)market value of the property or the consideration as set forth in the instrument;(i)market value of the property or the consideration as determined by the Collector.(3)Every appeal shall be accompanied by ,-(a)the original or a certified copy of the order appealed against;(b)the original or a certified copy of the instrument; and(c)memo of grounds of appeal.(4)Every appeal shall be presented in person or by an advocate or an authorised agent or sent by registered post to the appellate authority having jurisdiction, which shall endorse the date of receipt.

10. Procedure for the disposal appeals:

(1) If an appeal is admitted by the appellate authority a date shall be fixed for hearing the appeal. 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 day so fixed or any other day 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 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, the appellate authority shall hear the appellant and receive any evidence adduced on his behalf. It shall also hear the person, if any, appearing on behalf of the Collector and receive the evidence, if any, adduced in support of the Collector's order.

12. Order in appeal

:- [(1)] [Rule 12 re-numbered as sub-rule of that rule and new sub-rules (2) and (3) added by G.O.Ms. No. 997 (Rev.2) Dated 14.8.1986 (w.e.f. 16-8-1986).] After considering all the evidence adduced and representation 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 or the consideration thereof, as determined by the Collector under sub-section (2) or sub-section (3) of Section 47-A is correct. In case, the appellate authority does not accept the valuation of the properties or the consideration determined by the Collector, it shall determine the correct market value of the properties or the consideration and the duty payable on the instrument. The appellate authority shall embody its decision and the reasons therefor in an order and communicate it to the appellant, the Collector and the registering officer concerned. (2) [After receipt of the orders issued by the Appellate authority under sub-section (4) of Section 47-A if the parties fails to pay deficit stamp duty if any, or if such deficit stamp duty is not recovered by coercive process under Section 48, the Registering Officer shall destroy the document after 5 years from the date of the orders of the Collector under sub-section (2) of Section 47-A. (3) If any Officer by conducting spot inspection or otherwise detects that a document is under-valued and reports to the Collector with his assessment of the value of the property affected by the document within 2 years from the date of registration of such document the collector shall exercise his powers under sub-section (3) of Section 47-A] [Rule 12 re-numbered as sub-rule of that rule and new sub-rules (2) and (3) added by G.O.Ms. No. 997 (Rev.2) Dated 14.8.1986 (w.e.f. 16-8-1986).]

13. Return of records to Collector:

- As soon as may be after the order is passed under Rule 12, the appellate authority shall return to the Collector the records obtained from him.

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 of the hearing of the appeal, 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 (Act 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-section (4) of Section 4 of Section 47-A,

15. Manner of service of notices and orders:

- Any notice under Rule 4 or Rule 6 and any order under Rule 4 or 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;(i)on the Secretary or any Director or other principal officer or the company, society or association of individuals, as the case may be;or(ii)by leaving it at the registered office or if there is no registered office, at the place where the company, society or association of individuals as the case may be, carries on business, or by sending it by registered post acknowledgement due, addressed to the company, society or association of individuals, as the case may be ;(b)in the case of any firm:(i)upon any one or more of the partners;(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, upon the manager of such family or of the property of such family, in the manner specified in sub-rule (d) ;(d)in the case of an individual;(i)by delivering or tendering the notice or order to the individual concerned or his counsel 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 acknowledgement due; or(iv)if none of the aforesaid modes of service is practicable, by affixing the notice or order in some conspicuous part of the last known place of residence or business of the person concerned.Annexure -I

1. Description of Building	Please denote by a tick (/) mark the ... relevant item mentioned in the following :	
(a) construction of the structure	.. Cement or lime, mortar	Partly cement or lime and mud mortar
(b) Depth of foundation	.. 3 to 4 feet	Above 4 feet
(c) Thickness of walls	.. 9"	1' 11/2"
(d) Whether teak wood used throughout	.. Yes	No
(e) Flooring	.. Mosaic	Ordinary/Shabad stone/Cuddapah stone/plastered

II. (a) Date of commencement of construction of the building;(b)Date of completion of the construction.III. Extent of site :IV. Built up area (each type of the construction involved in each floor):Note: - Area open to sky such as courtyards, etc., should be deducted from built up area, if any.

Floor	Madras Terrace roof	R.C.C.	Mangalore tile roof over flat tiles	Mangalore tile roof plain	Managalore tile roof over ceiling tiles	Pan tile roof over flat tiles	Pan tile roof plain	A.C.C. sheet roof
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
In the ground floor								
In the Ist floor								
In the 2nd floor								
In the 3rd floor								
etc.,								

V. Area of separate, garage, if any, and type of construction:VI. (a) Length of compound wall, if any,(b)Length of barbed wire or chain link fenceVII. Well if any, with diameter and depth.VIII. Is there a separate latrine or septic tank.IX. Electrical installations.(a)Number of points.(b)Number of fans.(c)Number of electric motor pump sets.X. Annual rental value.XI. The executant's estimate of the market value of the building.Date:Signature of the ExecutantCertificateI do hereby declare that what is stated above is true to the best of my knowledge and belief.Date:Signature of the ExecutantForm -I(See Rule 4)Year Book

1. Document No.

2. Date of presentation and name and address of presentation.

3. Date of execution.

4. Name and address of executant Year Book

5. Name and address of claimants

6. Nature, market value (or consideration) as mentioned in the documents

7. Stamp borne by the document.

8. Nature, market value (or consideration) of the document as in the opinion of the registering officer together with the stamp duty with which it has to be charged.

9. Deficit stamp duty

10. Remarks (explain how the details in column 8 are arrived at).

Date:SignatureForm -II(See Rule 4)[Form of notice prescribed under Rule 4 of the Andhra Pradesh Stamp (Prevention of Under-valuation of Instruments) Rules, 1975]ToPlease take notice that under sub-section (1) of Section 47-A of the Indian Stamp (Andhra Pradesh Amendment) Act, 1971 (Act No. 22 of 1971), a reference has been received from the registering officer for determination of the market value of the properties/the consideration covered by an instrument registered as document No dated the and the duty payable on the above instrument.(A copy of the reference is enclosed)

2. You are hereby required to submit your representation, if any in writing, to the undersigned within twenty-one days from the date of service of this notice, to show that the market value of the properties/the consideration has been truly and correctly set forth in the instrument. You may also produce all evidence in support of your representation within the time allowed.

3. If no representation is received within the time allowed, the matter will be disposed of on the basis of the material available.

Officer :Station :Date :CollectorForm-III(See Rule 6)[xxx] [Omitted vide G.O. Ms. No. 191 (Rev.(v) Dated 11.2.1982.][Form -IV] [Forms IV and V added by G.O. Ms. No. 997 Rev. (U). dated 14-8-1986., w.e.f. 16-8-1986.]Form of Register of References to be maintained by the Registering Officer's under Section 47-A of the Indian Stamp Act, 1899

Pending Documents No./Year (1)	Nature of Document (2)	Value of consideration as set forth in the documents (3)	Market value arrived at by the Registering Officer (4)
Deficit Stamp duty and fees to be collected (5)	Number and date of reference to the Collector. (6)	Number and date of acknowledgement by the Collector (7)	Number and date of receipt of Collector's order and its gist. (8)
Date of expiry of appeal period	If appeals preferred of order of Appellate Authority	Number and date of order of Appellate Authority	Date of receipt of the order Gist of the order of Appellate Authority

(9)	(10)	(11)	(12)	
Nature of final disposal with Number and date		Remarks		
(13)	(14)			
Form- V To be maintained by Collectors under Section 47-A of the Indian Stamp Act, 1899		Name of the Sub-District..... Volume No.		
Date of receipt	Case No. Year	Document No. Year	Nature and value of document	Market value fixed by the Registering Officer
(1)	(2)	(3)	(4)	(5)
Deficit Stamp duty and fees reported		Market Value determined by the Collector	Deficit Stamp duty and fees determined	Deficit Stamp duty and fees disregarded if any
(6)	(7)	(8)	(9)	
Date of communication of the order of determination	Date of Collection of Deficit Stamp duty and fees	Number and date of challan of remittance into the treasury	Number and date of intimation of Collection of Deficit Stamp Duty fees to the Registering Officer	
(10)	(11)	(12)	(13)	

Appendix M User Charges [Source : Dairy 2012 Issued by the Andhara Pradesh Sub-Registrars' Association, Recognised by the Govt. of Andhara Pradesh (Regd. No. 169/1965).]

S. No.	Item on which user charges to be levied	Rate of Levy
	G.O. Ms. No. 99 dated 08.03.2002	
1.	For each issue of Market Value Assistance Certification through CARD	Rs. 10.00
2.	For each issue of E.C. through CARD -	
	13 years and below	Rs. 10.00
	above 13 years period	Rs. 20.00
3.	For each issue of Certificate copy	Rs. 20.00
4.	For each registration of document mentioned in Book-III & IV (other than the instruments specifically mentioned) and leases and Mortgages (excluding Mortgage declaration) and agreement etc., in Book-1 (Up to 10 sheets)	Rs. 20.00
5.	For each registration of documents of power of attorney covered under 42 (e) and (g) (up to 10 sheets)	Rs. 50.00
6.	For each registration of document through CARD in Book-I (other than instruments Mentioned above i.e., sales, exchange, partition, Release, Settlement, Gift, where the total chargeable Value is less than or equal	Rs. 50.00

to Rs. 50,000/- (up to 10 sheets) Rs. 50.00

- | | | |
|----|--|--------------|
| 7. | For each registration of document through CARD in Book-1 i.e., sales, Exchange, partition, Release, Gift, Settlement etc., the total chargeable value exceeds Rs. 50,000/- (up to 10 sheets) | Rs.
95.00 |
| 8. | For each extra scanned sheet that exceeds 10 sheets in a single document. | Rs.
5.00 |

G.O. Ms. No. 1823
dated 18.10.2002

9. Sales of Stamps

a. Rs.10,000 to
99,999 Rs. 10

b. Rs.1,00,000 &
above Rs. 20

- | | | |
|-----|--|--------|
| 10. | Certified copy of Bye law of the society | Rs. 50 |
|-----|--|--------|