

Officers	Sections
(1) All Sub-Collectors, Head Assistant Collectors, Deputy Collectors in charge of divisions and Assistant Collectors who are First-Class Magistrates in charge of divisions;	16, 18, 31, 32, 38, 42, 48, 49, 52 to 56, 61 and 73.
(2) All Tahsildars, Deputy Tahsildars in independent charge, the Assistant Tahsildar of Tiruchirappalli and the Assistant Tahsildar of Madras.	18, 48, 49 and 52 to 55;
(3) All Registering Officers appointed under the Indian Registration Act, 1908;	16;
(4) All District Registrars;	31, 32, 38(2), 40, 41, 48 and 56 in regard to instruments presented to or impounded by them or officers subordinate to them.
(5) Revenue Divisional Officers. Government of India Stamp Rules.	37 read with Rule 18 of the
(6) The Assistant Registrar of Joint Stock Companies, Madras City and the Personal Assistant to the Inspector-General of Registration.	31, 32, 38(2), 40, 41, 42, 48 and 56.

The Personal Assistants to the District Collectors of East Godavari, West Godavari, Krishna, Guntur, Kurnool, Madras, Chingleput, North Arcot, South Arcot, Tanjore, Tiruchirappalli, Madurai, Ramanathapuram, Tirunelveli, Coimbatore and Malabar—whether these Personal Assistants are Sub-Collectors, passed Assistant Collectors, or Deputy Collectors have been appointed to be Collectors within the limits of their respective districts, subject in each case to the general control of the District Collector. (See Madras Stamp Manual).

PRACTICE OF SUB-COLLECTORS/R.D.OS. REFERRING UNSTAMPED OR UNDER STAMPED DOCUMENTS FOR LEVY OF STAMP DUTY AND PENALTY, TO THE CONCERNED M.R.OS./TAHSILDARS TO INDICATE THE MARKET VALUE OF THE PROPERTY AND THEN LEVYING THE SAME ON ITS BASIS – UNWARRANTED

By

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It is common knowledge that unstamped or under stamped documents are sent to the Sub-Collectors/R.D.Os. for levy of stamp duty and penalty thereon. The document is

either presented directly to him or sent through Court. Under Section 35 of the Stamp Act, the document is leviable with the deficit stamp duty and penalty thereon equal to 10 times that deficit. It is also well-known that if penalty is to be levied by the Court on the document, Courts are invariably levying the penalty of "a sum equal to 10 times of such duty or portion". On the other hand, if it is placed before the Sub-Collector/R.D.O., he has been usually levying a penalty ranging from Rs.5/- onwards upto a maximum of 3 times. Both the Court and the Sub-Collector/R.D.O act under the same provision and yet we find the said disparity. It is high time that a suitable amendment may be made to Proviso (a) to Section 35 empowering the Court itself to levy a reasonable penalty depending on the circumstances of the document concerned, *viz.*, nature of the document, date of the document and the purpose for which it is sought to be exhibited.

That is one thing. The more important point and purpose of this Article is the practice of the Sub-Collector/R.D.O., routinely sending it to the M.R.O./Tahsildar to inform the market value of the property covered the

document concerned. It is often seen that the stamp duty and penalty are levied on the basis of the said market value. I say that the said practice is most unwarranted and should be done away with immediately. The stamp duty that has to be levied depends upon the factors (i) value shown in the document, (ii) date of the document and (iii) the nature of the document. So, getting the present market value of the property has nothing to do with levy of stamp duty. Nothing else is required. The document as it is the basis for the said exercise. As such, calling for such market value report from the M.R.O./Tahsildar is totally unwarranted. May be the value of the property may have appreciated considerably at this point of time, which will work to the prejudice of the applicant if it were taken as the basis. The law does not say that the present market value has to be seen.

It is therefore suggested that the Inspector-General of Stamps and Registration should look into the matter and issue necessary instructions to the Sub-Collectors/R.D.Os., throughout Andhra Pradesh to desist from such unwarranted practice forthwith.

LAWS ON CONSERVATION OF NATURAL RESOURCES

By

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I. Introduction :

In respect of utilization of natural resources *Mahatma Gandhi* had said, "There is enough in this World for everybody needs but not for every body's greed". Mrs. *Indira Gandhi*, reiterated the same during Stockholm Conference on Human Environment, 1972

and said "The natural resources of the earth, including the air, water, land, floor and farm must be safeguarded for the benefit of the present and future generations through careful planning or management".

Nature is not being destroyed; Nature is also being steadily transformed. The two