©
GOVERNMENT OF TAMIL NADU
2025

[Regd. No. TN/CCN/467/2012-14.
[R. Dis. No. 197/2009.
[Price: Re. 0.80 Paise.

TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 320] CHENNAI, MONDAY, JUNE 23, 2025
Aani 9, Visuvaavasu, Thiruvalluvar Aandu–2056

Part III—Section 1(a)

General Statutory Rules, Notifications, Orders, Regulations, etc., issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENTS TO THE TAMIL NADU STAMP (CONSTITUTION OF VALUATION COMMITTEE FOR ESTIMATION, PUBLICATION AND REVISION OF MARKET VALUE GUIDELINES OF PROPERTIES) RULES, 2010.

[G.O. Ms. No.89, Commercial Taxes and Registration (J1), 23rd June 2025,
ஆனி 9, விசுவாவசு, திருவள்ளுவர் ஆண்டு–2056.]

No. SRO A-17(b)/2025.

In exercise of the powers conferred by section 75 read with section 47-AA of the Indian Stamp Act, 1899 (Central Act II of 1899), the Governor of Tamil Nadu hereby makes the following amendments to the Tamil Nadu Stamp (Constitution of Valuation Committee for Estimation, Publication and Revision of Market Value Guidelines of Properties) Rules, 2010:-

AMENDMENTS.

In the said Rules,

(1) in rule 2, -

(1) after clause (b), the following clause shall be inserted, namely:-

"(ba) "composite value" means the market value of apartments/flats/villas/villament/row houses including undivided share of land and calculated on the basis of super built-up area;";

(2) after clause (c), the following clause shall be inserted, namely:-

"(ca) "immovable property" means the property as defined under clause (6) of section 2 of the Registration Act, 1908 (Central Act XVI of 1908);";

(3) after clause (d), the following clause shall be inserted, namely:-

"(da) "super built-up area" means the total area of the property including the built-up area and common areas such as lifts, staircases, etc.,;";

Verified RealState ™

(2) in rule 4, -

(1) (a) in sub-rule (1), for the expression “in the State for the estimation of the market value guidelines of properties”, the expression “for State level estimation of market value guidelines of properties on par with the increase or decrease in market value of each and every survey number, sub-division number, streets, roads as the case may be” shall be substituted;

(b) to sub-rule (1), as so amended, the following proviso shall be added, namely:-

“Provided that if no general revision has taken place in the preceding year, the Valuation Committee for reasons to be recorded may issue instructions for general revision, at any time of the calendar year, to be brought with effect from any specified date.”;

(2) in sub-rule (2), -

(a) for the expression “on receipt of the instructions publish the intention of such estimation or revision, as the case may be”, the expression “on receipt of the estimated or proposed market value guidelines publish the same” shall be substituted;

(b) for the expression “the Valuation sub-committee shall meet as often as it may require to discuss and decide on”, the expression “the Valuation sub-committee shall meet as often as it may require to consider” shall be substituted;

(3) after sub-rule (3), the following sub-rule shall be added, namely:-

“(4) The procedures stipulated for estimation of market value guidelines under sub-rules (1), (2) and (3) shall also be applicable to estimation or revision, as the case may be of composite value.”;

(3) in rule 5, in item (1), after sub-item (c), the following sub-item may be added, namely:-

“(d) In the case of estimation of composite value for apartments/flats/villas/villament/row houses covering land and structure to which the provisions of the Tamil Nadu Apartments Ownership Act, 2022 (Tamil Nadu Act 44 of 2022), applies.-

(i) Amenities provided in the apartment;
(ii) Location of the apartment nearness to market, bus stand, railway station, etc.,;
(iii) Width of the road on which the apartment is situated;
(iv) Quality of construction of the apartment; and
(v) Any other special features having a bearing on the valuation of the property.”.

KAKARLA USHA,
Additional Chief Secretary to Government (FAC).

Verified by RealEstate™

PRINTED AND PUBLISHED BY THE COMMISSIONER OF STATIONERY AND PRINTING, CHENNAI
ON BEHALF OF THE GOVERNMENT OF TAMIL NADU