Office of the Inspector General of Registration

Chennai - 600 028.

Circular

No.31504/C2/2024, Dated 04.12.2025.

Sub: Levying of Stamp Duty & Registration Fees for the documents presented for registration with respect to properties in - Processing Zones & Non-Processing Zones in Special Economic Zone Area-Hon'ble High Court Case-judgement-instructions to Registering Officers– issued-regarding.

Ref: 1. Inspector General of Registration circular No. 56849/C2/2018 dated 26-12-2018.
2.Hon'ble High Court, Madras, Writ Appeal No.880 of 2025 and C.M.P. No.7423 of 2025

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A Circular had been issued which is cited in the 1st and in that circular in the **Sl.No.6** certain clarifications are issued to the registering officers regarding the levying of stamp duty and registration fees for the documents presented for registration with respect to the properties in the processing zones and non-processing zones in Special Economic Area.

(2) Recently, in the Hon'ble High Court of Madras in the case Writ Appeal No.880 of 2025 and C.M.P. No.7423 of 2025, Inspector General of Registration Vs Mahindra World City Developers Limited which is cited in the 2nd.

In Para 7 & 8 of the judgment it was mentioned as below:-

> *"7. It is further contended that in certain cases eligible persons may file documents for registration. Therefore, the individual may be granted opportunity to present their documents along with letter of approval/ appropriate documents showing that the activities are falling within the ambit of the provisions of the Special Economic Zone Act enabling the*

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registering Authority to grant exemption from payment of stamp duty under the Stamp Act.

8. The learned Additional Advocate General would submit that employer - employee relationship is to be established for the purpose of seeking stamp duty exemption. However, all these aspects are to be considered by the Development Commissioner, Special Economic Zone and the Registering Authority while taking decision for the purpose of granting exemption from stamp duty".

(3) It is once again insisted to all Registering Officers that for the strict implementation regarding the above judgment along with the already issued IGR circular by following the details mentioned below:

a) The document should invariably contain the details whether the property is in processing area or in non-processing area. If the details are not provided in the document then stamp duty and registration fee concession shall not be allowed.

b) If the property is in processing area, which is mentioned in the document the concessions provided vide G.O.Ms.no.96/CT Department dated 20.05.2004 and the Special Economic Zones Act, 2005 (Central Act no.28 of 2005) shall be provided subject to fulfilment of the following conditions

(i) any instrument comprising land or building or both and which is executed, by, or, on behalf of, or, in favour of the Developer, or Unit or in connection with the carrying out of purposes of the SEZ have become eligible for stamp duty remission.

(ii) The G.O.Ms.no.96/CT Department dated 20.05.2004 continues to be in force and registration fee remission under the said G.O is available to instruments relating to land transactions alone. In other words, registration fee remission as per the said G.O would not be available to instruments comprising any other property other than land such as building, machinery etc.,

c) If the property is in non-processing area, then the above concession shall be allowed only if a certificate from the concerned Development Commissioner, SEZ is produced confirming that the non-processing area is established for social or commercial

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infrastructure and other facilities are to be used only for Special Economic Zone purposes and also mentioning the village name, survey number extent of the property comprised in the non-processing area. The certificate shall be enclosed as part of the document.

d) If the property is in non-processing area and if the above certificate is not produced then the concession shall not be allowed by the registering officers.

(4) The concerned District Registrars (Audit) of the district should monitor the registration of the documents while in the audit and to verify the above instructions have been followed without any lapses and to check that there is any loss to the Government. If, any lapses found then it should be immediately reported to this office through concerned DIGs for taking necessary action.

(5) Hence, Registering officers are hereby directed to strictly adhere to the above instructions in letter and in spirit. District Registrars and Deputy Inspector Generals are instructed to supervise the compliance of the above instructions by the registering authority.

(6) The receipt of this circular is to be acknowledged by all hierarchically.

(sd)/-04.12.2025
Inspector General of Registration

//by order//

5/12/2025

Additional Inspector General of Registration
(Stamps & Registration)

5/12/25

To
All Registering Officers,
All District Registrars (Admin and Audit),
All Deputy Inspectors General of Registration,

Copy to:
1. All Officers, O/o IGR,
2. The Secretary to Government,
Commercial Taxes and Registration Department,Chennai-9.
3 CS section to upload the circular in the website
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