



# TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY

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## Part IV—Section 2

### Tamil Nadu Acts and Ordinances

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The following Act of the Tamil Nadu Legislative Assembly received the assent of the President on the 3rd September 2013 and is hereby published for general information:—

ACT No. 18 OF 2013.

***An Act further to amend the Indian Stamp Act, 1899 in its application to the State of Tamil Nadu.***

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Indian Stamp (Tamil Nadu Amendment) Act, 2012.

Short title,  
extent and  
commence-  
ment.

(2) It extends to the whole of the State of Tamil Nadu.

(3) It shall come into force on such date as the State Government may, by notification, appoint.

Central Act II  
of 1899.

2. In Schedule I to the Indian Stamp Act, 1899,—

Amendment of  
Central Act  
II of 1899.

(1) in Article 5, for clause (i), the following clause shall be substituted, namely: —

"(i) if relating to  
construction of building

One rupee for every hundred rupees or  
part thereof of the cost of the proposed  
construction or the value of  
construction or the consideration  
specified in the agreement,  
whichever is higher.

**Explanation.**—For the purpose of this clause, "building" includes any unit, residential, commercial, institutional, industrial or otherwise proposed to be constructed on an undivided share of land.;

(2) in Article 45, in clause (a), for the expression, "partition, subject to the maximum of Rs.10,000 per share", the expression "partition" shall be substituted;

(3) in Article 46, in clause (b), for the expression, "partition, subject to the maximum of Rs.10,000 per share", the expression "partition" shall be substituted;

(4) in Article 55, in clause A, for the expression, "release, subject to the maximum of Rs.10,000", the expression "release" shall be substituted; and

(5) in Article 58, in clause (a), in sub-clause (i), for the expression, "settlement, subject to the maximum of Rs.10,000", the expression "settlement" shall be substituted.

(By order of the Governor)

G. JAYACHANDRAN,  
Secretary to Government,  
Law Department.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the President on the 4th September 2013 and is hereby published for general information:—

ACT No. 19 OF 2013.

***An Act further to amend the Indian Stamp Act, 1899 in its application to the State of Tamil Nadu.***

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Indian Stamp (Tamil Nadu Third Amendment) Act, 2012.

Short title,  
extent and  
commence-  
ment.

(2) It extends to the whole of the State of Tamil Nadu.

(3) It shall come into force on such date as the State Government may, by notification, appoint.

Central Act II  
of 1899.

2. In Schedule I to the Indian Stamp Act, 1899, in Article 58, in clause (a), in the Explanation under sub-clause (i), for the expression "grandchild", the expression "grandchild, brother or sister" shall be substituted.

Amendment of  
Schedule I.

(By order of the Governor)

G. JAYACHANDRAN,  
Secretary to Government,  
Law Department.

மேலெழுத்து எண்.16345/சி2/201-2, நாள் .09.2013.

தமிழ்நாடு சட்டம் 19/2013, இந்திய முத்திரை (தமிழ்நாடு 3வது திருத்தம் சட்டம் 2012) அடங்கிய தமிழ்நாடு அரசிதழ் எண்.261, நாள் 13.9.13 மற்றும் அரசாணை எண். 126, வணிகவரி மற்றும் பதிவுத்துறை, நாள் 30.09.2013 ஆகியவற்றின் நகல் இத்துடன் அறிதலுக்காகவும், பின்பற்றுதலுக்காகவும் அனுப்பி வைக்கப்படுகிறது.

பதிவுத்துறைத்தலைவர்.  
30-9-13 30/9/13

பெறுநர்

அனைத்து சார்பதிவாளர்/மாவட்ட பதிவாளர்/  
துணைப்பதிவுத்துறைத்தலைவர்கள்.

- நகல் : 1.அனைத்து உயர் அலுவலர்கள்,  
பதிவுத்துறைத்தலைவர் அலுவலகம்.  
2.முக்கிய ஆணைக் கோப்பு.



### **ABSTRACT**

Indian Stamp Act, 1899 and Registration Act, 1908 – Reduction of Stamp Duty and revision of maximum ceiling limit of Registration Fee in respect of instruments of Partition, Dissolution of Partnership, Release and Settlement among family members – Notifications – Issued.

### **COMMERCIAL TAXES AND REGISTRATION (J1) DEPARTMENT**

G.O.Ms.No.125

Dated:30.09.2013

Read:

4. G.O.Ms.No.185, Commercial Taxes Department, Dated 15.12.2004
5. From the Inspector General of Registration, Letter No.16345/C2/2011, dated 6.7.2011
6. Tamil Nadu Act 18 of 2013

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### **ORDER:**

In the Government Order first read above, notification has been issued, fixing a maximum Registration Fee of Rs.2000 in respect of instruments of Partition, Dissolution of Partnership, Release and Settlement among family members, among others.

2. The Inspector General of Registration, in his letter second read above has sent proposals to revise the ceiling limit on Registration Fee from Rs.2000 to Rs.4000 in respect of the instruments of Partition, Dissolution of Partnership, Release and Settlement among family members. He has also proposed to revise the maximum limit of stamp duty in respect of these instruments from Rs.10000 to Rs.25000.

3. In the Indian Stamp (Tamil Nadu Amendment) Act, 2012 (Tamil Nadu Act 18 of 2013), the maximum ceiling limit on Stamp Duty of Rs.10000 in respect of the instruments of Partition, Dissolution of Partnership, Release and Settlement among family members has been removed.

4. The Government have examined the proposals of the Inspector General of Registration and decided to accept the same. Accordingly, the Government fix the maximum ceiling limit on Stamp Duty in respect of the instruments of Partition, Dissolution of Partnership, Release and Settlement among family members as Rs.25000/- (Rupees twenty five thousand only) and revise the maximum ceiling limit on Registration Fee in respect of these instruments from Rs.2000 to Rs.4000 (Rupees four thousand only) and direct that the notifications appended to this order will be published in an extraordinary issue of the Tamil Nadu Government Gazette, dated 30/09/2013. The Works Manager, Government Central Press is requested to send 100 copies to the Government and 1000 copies to the Inspector General of Registration of the gazette in which the notifications are published.

**(BY ORDER OF THE GOVERNOR)**

**S.K.PRABAKAR  
PRINCIPAL SECRETARY TO GOVERNMENT**

To  
✓ The Inspector General of Registration, Chennai-28  
The Works Manager, Government Central Press, Chennai-79  
The Accountant General (Audit), Chennai-18  
Copy to  
The Law Department, Chennai-9  
The Chief Minister's Office, Chennai-9  
Office of the Minister(Commercial Taxes and Registration), Chennai-9  
sf/sc

**//FORWARDED/BY ORDER//**

*CX...*  
30/9/13  
**SECTION OFFICER**  
20/9/12

**APPENDIX.**

**NOTIFICATION-I.**

In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (Central Act II of 1899), the Governor of Tamil Nadu hereby reduces the duty chargeable under the said Act in respect of the instruments described in column (2) of the TABLE below to the amount specified in the corresponding entries in column (3) thereof where the duty chargeable under the said Act in respect of those instruments exceeds the amount specified in the corresponding entries in column (3) thereof:-

**THE TABLE.**

| <u>Serial Number.</u> | <u>Description of Instrument.</u>                                                                                                                 | <u>Maximum Stamp Duty.</u>                              |
|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| (1)                   | (2)                                                                                                                                               | (3)                                                     |
| 1.                    | Instrument of partition as described in clause (a) of Article 45 of Schedule I to the Indian Stamp Act, 1899.                                     | Rs.25,000 (Rupees twenty five thousand only) per share. |
| 2.                    | Instrument of dissolution of partnership as described in clause (B) of sub-clause (ii) of Article 46 of Schedule I to the Indian Stamp Act, 1899. | Rs.25,000 (Rupees twenty five thousand only) per share. |
| 3.                    | Instrument of release as described in clause A of Article 55 of Schedule I to the Indian Stamp Act, 1899.                                         | Rs.25,000 (Rupees twenty five thousand only).           |
| 4.                    | Instrument of settlement as described in sub-clause (i) of clause (a) of Article 58 of Schedule I to the Indian Stamp Act, 1899.                  | Rs.25,000 (Rupees twenty five thousand only).           |

-A-  
2. The Notification shall come into force on the 1<sup>st</sup> October 2013.

**S.K.PRABAKAR**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

**//TRUE COPY//**

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**SECTION OFFICER**  
*30/9/13*

**NOTIFICATION-II.**

Under section 78 of the Registration Act, 1908 (Central Act XVI of 1908), the Governor of Tamil Nadu, hereby makes the following amendments to the Table of Fees published with the erstwhile Judicial Department Notification No.177, dated the 30<sup>th</sup> March 1909 at pages, 316 to 319 of Part I of the Fort St George Gazette, dated the 30<sup>th</sup> March 1909, as subsequently amended.

2. The amendment hereby made shall come into force on the 1<sup>st</sup> October 2013.

**AMENDMENTS.**

In the said Table of Fees, in Article 1,-

- (4) in third and fourth provisos to clause (b), for the expression "Rs.2,000 (Rupees two thousand only)", the expression "Rs.4,000 (Rupees four thousand only)" shall be substituted;
- (5) in the proviso to clause (f), for the expression "Rs.2,000 (Rupees two thousand only)", the expression "Rs.4,000 (Rupees four thousand only)" shall be substituted; and
- (6) in the proviso to clause (q), for the expression "Rs.2,000 (Rupees two thousand only)", the expression "Rs.4,000 (Rupees four thousand only)" shall be substituted.

**S.K.PRABAKAR**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

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*CY-3093*  
**SECTION OFFICER**

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*30/9/12*

46412



**ABSTRACT**

The Indian Stamp (Tamil Nadu Third Amendment) Act, 2012 – Amendment made to the Indian Stamp Act, 1899 by way of Tamil Nadu Act 19 of 2013 – Date of bringing into force – Notified.

**COMMERCIAL TAXES AND REGISTRATION (J1) DEPARTMENT**

G.O.Ms.No.126

Dated:30/09/2013

Read:

Tamil Nadu Act 19 of 2013

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**ORDER:**

By way of the Tamil Nadu Act 19 of 2013 read above, amendment has been made to the explanation to the term 'family', appearing in Article 58 of Schedule I to the Indian Stamp Act, 1899 including 'brother or sister'.

2. The Government have decided to bring the above Act into force with effect from 01.10.2013 and accordingly direct that the Notification appended to this order will be published in an extraordinary issue of the Tamil Nadu Government Gazette, dated the 30<sup>th</sup> September, 2013.

3. The Works Manager, Government Central Press is directed to send 100 copies of the gazette in which the notification is published to the Government and 100 copies to the Inspector General of Registration, Chennai-28.

**(BY ORDER OF THE GOVERNOR)**

**S.K.PRABAKAR  
PRINCIPAL SECRETARY TO GOVERNMENT**

To  
✓ The Inspector General of Registration, Chennai-28  
The Works Manager, Government Central Press, Chennai-79(By SM)

Copy to  
The Law Department, Chennai-9  
The Special Personal Assistant to Minister (Commercial Taxes and Registration), Chennai-9  
Sf/sc

**//FORWARDED/BY ORDER//**

**SECTION OFFICER**

2019/13

131

**APPENDIX.**

**NOTIFICATION.**

In exercise of the powers conferred by sub-section (3) of section 1 of the Indian Stamp (Tamil Nadu Third Amendment) Act, 2012 (Tamil Nadu Act 19 of 2013), the Governor of Tamil Nadu hereby appoints the 1<sup>st</sup> day of October 2013 as the date on which the said Act shall come into force.

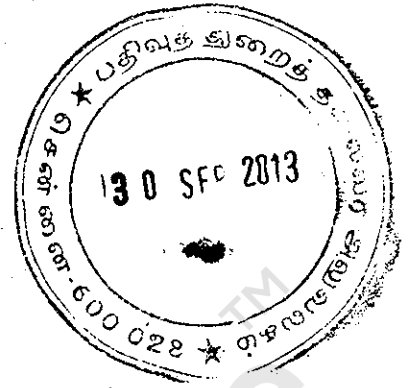
**S.K.PRABAKAR**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

**//TRUE COPY//**

*CY* *30/9/13*  
**SECTION OFFICER**  
*30/9/13*



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**ABSTRACT**

The Indian Stamp (Tamil Nadu Amendment) Act, 2012 – Amendments made to the Indian Stamp Act, 1899 by way of Tamil Nadu Act 18 of 2013 – Date of bringing into force – Notified.

**COMMERCIAL TAXES AND REGISTRATION (J1) DEPARTMENT**

G.O.Ms.No.124

Dated:30/09/2013

Read:

Tamil Nadu Act 18 of 2013

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**ORDER:**

By way of the Tamil Nadu Act 18 of 2013 read above, certain amendments have been made to the Indian Stamp Act, 1899.

2. The Government have decided to bring the above Act into force with effect from 01.10.2013 and accordingly direct that the Notification appended to this order will be published in an extraordinary issue of the Tamil Nadu Government Gazette, dated the 30<sup>th</sup> September 2013.

3. The Works Manager, Government Central Press is directed to send 100 copies of the gazette in which the notification is published to the Government and 100 copies to the Inspector General of Registration, Chennai-28.

**(BY ORDER OF THE GOVERNOR)**

**S.K.PRABAKAR**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

To  
The Inspector General of Registration, Chennai-28  
The Works Manager, Government Central Press, Chennai-79(By SM)

Copy to  
The Law Department, Chennai-9  
The Special Personal Assistant to Minister (Commercial Taxes and Registration), Chennai-9  
Sf/sc

**//FORWARDED/BY ORDER//**

*C. H. ... 30/9/13*  
**SECTION OFFICER**

*30/9/13*

**APPENDIX.**

**NOTIFICATION.**

In exercise of the powers conferred by sub-section (3) of section 1 of the Indian Stamp (Tamil Nadu Amendment) Act, 2012 (Tamil Nadu Act 18 of 2013), the Governor of Tamil Nadu hereby appoints the 1<sup>st</sup> day of October 2013 as the date on which the said Act shall come into force.

**S.K.PRABAKAR**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

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**SECTION OFFICER**  
*20*  
*30/9/13*