O/o Inspector General of Registration
Chennai-28

Endorsement No.16012/C2/2025 Dated 23.06.2025

A copy of the Government order (Ms) No.89/Commercial Taxes and Registration (J1) Department dated 23.06.2025 is communicated for information and necessary action.

23/6/2025

Additional Inspector General of Registration
(Stamps and Registration)

23/06/2025

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. CS section to upload the circular in the website

3.L section for necessary action

4. Stock File.

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ABSTRACT

Indian Stamp Act, 1899 – The Tamil Nadu Stamp (Constitution of Valuation Committee for Estimation, Publication and Revision of Market Value Guidelines of Properties) Rules, 2010 – Amendment - Orders – Issued.

COMMERCIAL TAXES AND REGISTRATION (J1) DEPARTMENT

G.O. (Ms.) No.89 **Dated : 23.06.2025**
விசுவாவசு, ஆனி – 09,
திருவள்ளுவர் ஆண்டு, 2056.

Read:

1. G.O.(Ms.) No.75, Commercial Taxes and Registration (J1) Department, dated 01.06.2010.
2. From the Inspector General of Registration, Letter No.16012/C2/2025, dated 11.04.2025.

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ORDER:

In the Government Order first read above, the Tamil Nadu Stamp (Constitution of Valuation Committee for Estimation, Publication and Revision of Market Value Guidelines of Properties) Rules, 2010 have been framed.

2. In the letter second read above, the Inspector General of Registration has requested to notify the amendments to the Tamil Nadu Stamp (Constitution of Valuation Committee for Estimation, Publication and Revision of Market Value Guidelines of Properties) Rules, 2010 under the Indian Stamp Act, 1899, to bring necessary changes.

3. The Government after careful examination of the said proposal of the Inspector General of Registration have decided to accept the same and order accordingly.

4. Accordingly, the Government direct that the Notification appended to this order, will be published in an Extraordinary issue of the Tamil Nadu Government Gazette, dated 23.06.2025.

5. The Works Manager, Government Central Press, Chennai-1 is requested to publish the Notification appended to this order in an Extraordinary issue of the Tamil Nadu Government Gazette, dated 23.06.2025.

(BY ORDER OF THE GOVERNOR)

KAKARLA USHA
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)

To
The Inspector General of Registration, Chennai-600028.
The Works Manager, Government Central Press, Chennai-600001.
(with a request to publish the Notification in the Extraordinary issue the Tamil Nadu Government Gazette, dated 23.06.2025 and to send 100 copies to the Government and 100 copies to the Inspector General of Registration, Chennai-600028).

Copy to:
The Law Department, Chennai-600009.
The Special Personal Assistant to Minister (Commercial Taxes and Registration), Chennai-600009.
Stock file/Spare copy.

// FORWARDED / BY ORDER//

23.6.2025
SECTION OFFICER

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APPENDIX.

NOTIFICATION.

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, 2016:-

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/vilament/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.,;";

(2) in rule 4, -

(1) (a) in sub-rule (1), 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)

//TRUE COPY//

23.6.2025

SECTION OFFICER

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