பதிவுத்துறைத்தலைவர்,

பதிவுத்துறைத்தலைவர் அலுவலகம்,

மேல்வரைவு எண் 6326/சி2/2019, நாள். 06.03.2019

ஐயா,

பொருள்: முத்திரைத்தீர்வை மற்றும் பதிவுக்கட்டணம் – நிறுவனங்கள் ஒன்றிணைப்பு மற்றும் பிரிக்கப்படுதல் நிறுவனத்திலுள்ள அசையா சொத்துக்கள் உரிமை மாற்றம் செய்யப்படுதல் – முத்திரைத்தீர்வை மற்றும் பதிவுக்கட்டணம் குறைப்பு – தொடர்பாக

பார்வை: வணிகவரி மற்றும் பதிவுத்துறை ஆணை எண்.39 நாள்.01.03.2019

.....

பொருள் குறித்து பெறப்பட்ட பார்வையில் கண்ட அரசாணை உரிய நடவடிக்கை மற்றும் தகவலுக்காக அனுப்பப்படுகிறது.

இவ்வரசாணை பெற்றமைக்கு ஒப்புதல் அளித்திடவும் கோரப்படுகிறது

பதிவுத்துறைத்தலைவருக்காக

6/3/19

பெறுநர்:

அனைத்து சார்பதிவாளர்,

அனைத்து மாவட்டப்பதிவாளர்கள்,

அனைத்து துணைப்பதிவுத்துறைத்தலைவர்கள்,

முக்கிய ஆணைக் கோப்பு

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06 MAR 2019

ABSTRACT

Stamp Duty and Registration Fees – Announcement made in the Budget Speech 2019-2020 – Reduction of Stamp Duty and Registration Fees in respect of instruments evidencing transfer of property regarding amalgamation or reconstruction of companies – Orders – Issued

COMMERCIAL TAXES AND REGISTRATION (J1) DEPARTMENT

G.O. (Ms.) No. 29 **Dated : 01.03.2019**
விளம்பி, மாசி–17
திருவள்ளுவர் ஆண்டு, 2050

Read :

1. Budget Speech for the year 2019-2020
2. From the Inspector General of Registration, Letter No.8326/C1/2019, dated 14.2.2019

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ORDER:

In the Budget Speech for the year 2019-2020, among others the following has been announced :

Para 137

"The stamp duty on property transfer in respect of amalgamation or reconstruction of companies will be fixed at 2 percent of the market value of the immovable property or 0.6 per cent of the aggregate of the market value of the shares, whichever is higher. Similarly, the registration fees payable on such transactions will be fixed at a maximum of Rs.30,000. This will clear all the ambiguities related to payment of stamp duty and registration fees on such transactions."

2. The Inspector General of Registration, in his letter second read above has sent proposals to Government for the issue of notifications to implement the above said Budget announcement

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3. The Government after careful consideration direct that the notifications appended to this order will be published in an extraordinary issue of the Tamil Nadu Government Gazette, dated 1st March 2019. The Works Manager, Government Central Press is requested to send 50 copies to the Government and 1000 copies to the Inspector General of Registration of the gazette in which the notification is published.

(BY ORDER OF THE GOVERNOR)

Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

To
The Inspector General of Registration, Chennai-28
The Accountant General (E&RSA), Chennai-18

Copy to
The Chief Minister's Office, Chennai-9
The Finance/Law/SPI Department, Chennai-9
The Industries Department, Chennai-9.
The Special Personal Assistant to Minister (Commercial Taxes), Chennai-9
Stock file/Spare copy

//Forwarded / By Order //

SECTION OFFICER

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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 instruments of transfer of property relating to amalgamation or reconstruction of companies to two percent of the market value of the immovable property or 0.6 percent of the aggregate of the market value of the shares, whichever is higher,.

NOTIFICATION-II.

In exercise of the powers conferred by section 78-A of the Registration Act, 1908 (Central Act XVI of 1908), the Governor of Tamil Nadu is of the opinion that it is necessary so to do in the public interest hereby reduces the fee payable under the said Act to Rs.30,000/- (Rupees thirty thousand only) in respect of instruments of transfer of immovable property relating to amalgamation or reconstruction of companies

Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

// TRUE COPY//

SECTION OFFICER.

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