

O/o the Inspector General of Registration,
Chennai-28.

No. 28442/C1/2024, Dated 08.05.2024

CIRCULAR

- Sub: Indian Stamp Act, 1899– Tamil Nadu Act 13 of 2024–
Amendment to Article 17– Cancellation – certain
clarification – reg
- Ref: 1. Inspector General of Registration Circular
No.53459/C1/2012 dated 4.2.2013
2. Inspector General of Registration Circular
No.11907/J3/2017 dated 23.8.2018
3. Tamil Nadu Act No.13 of 2024 {The Indian Stamp
(Tamil Nadu Amendment) Act, 2023}

oOo

Vide circular 1st cited it was instructed that a Deed of Cancellation of sale which does not speak about transfer of property shall be classified as 'Cancellation deed' under Article 17 of the Indian Stamp Act, 1899 and that registering officers while registering such documents shall make an endorsement on the document to the effect that 'No transfer of right will occur under this cancellation document' (இந்த ரத்து ஆவணத்தின் மூலம் உரிமை மாற்றம் ஏற்படாது)

Vide circular 2nd cited it was instructed that deeds of cancellation of sale which speak about relinquishment of right by the vendee should be classified as 'Conveyance'.

2) Through Tamil Nadu Act No.13 of 2024 changes to Article 17 of the Indian Stamp Act, 1899 have been brought about as below:

Pre-amended Article 17		Article 17 as amended by TN Act No.13 of 2024	
17. Cancellation – Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.	Fifty rupees	17. Cancellation –Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested <u>whether it involves transfer of property or not</u> and not otherwise provided for.	<u>One thousand rupees</u>

In view of the aforesaid amendment, a deed of cancellation of sale, even if the same purports to transfer the property will become classifiable under Article 17 of the said Act as a 'Cancellation' and henceforth shall not become classifiable as a Conveyance under Article 23 of the said Act..

3) Therefore the circulars 1st and 2nd cited have become unenforceable in the aftermath of the implementation of Tamil Nadu Act 13 of 2024. Accordingly, it is hereby instructed that the registering officers shall not make endorsement as mandated in the circular 1st cited on deeds of cancellation of sale, and shall not be classified as conveyance even if it speaks about relinquishment of right by the vendors.

These instructions shall be taken to the attention of all the registering officers for adherence. Receipt of this circular shall be acknowledged by all the Deputy Inspector Generals of Registration.

Sd/-08.05.2024

Inspector General of Registration

/by order/


Additional Inspector General of Registration
(Stamps & Registration)


8/5/24

To

All Deputy Inspectors General,
District Registrars (Admin & Audit)
Sub Registrars.

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