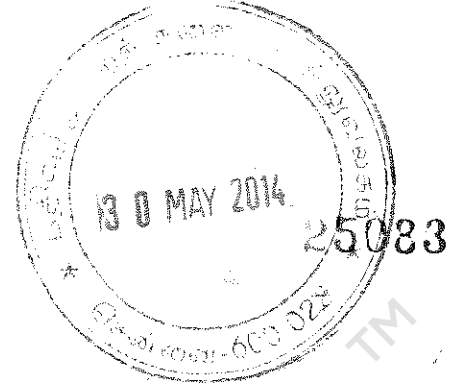




ABSTRACT

Registration Act, 1908 – Amendment to Table of Fees prepared under section 78 of the Registration Act, 1908 to provide for levy of fees for instruments of Power of Attorney – Orders – Issued.

COMMERCIAL TAXES AND REGISTRATION (J2) DEPARTMENT

G.O.Ms.No.39

Dated:30/5/2014

Read:

1. G.O.Ms.No.79, Commercial Taxes and Registration Department, dated 11.7.2011
2. From the Inspector General of Registration, Letter No.2306/C1/2013, dated 30.6.2013

ORDER:

In the Government Order first read above, orders have been issued amending the Table of Fees prepared under section 78 of the Registration Act, 1908 so as to provide for a levy of fee of Rs.1000/- in respect of instruments of Power of Attorney to sell immovable properties executed in favour of family members and Rs.10000/- in respect of these instruments executed in favour of others.

2. The Inspector General of Registration, in his letter second read above, has stated that when two or more persons who have purchased properties individually by way of different documents execute a common Power of Attorney instrument in favour of a same person, only Rs.1000 or Rs.10000, as the case may be, is leviable as Registration Fee as per Article 1 (c) of Table of Fees prepared under the Registration Act, 1908. If the owners of property execute separate instruments of Power of Attorney, then Registration Fee is leviable on the individual instruments. In order to avoid this multiple levy, there is a tendency to execute a common instrument of

Power of Attorney by individual property owners in favour of a same person. He has further stated that the Registration Fee leviable on instruments of Power of Attorney with consideration is 1% on the consideration amount and in order to avoid paying higher Registration Fee, there is a tendency to mention a very low consideration amount in the instruments of Power of Attorney and Registration Fee has to be levied @ 1% on the consideration amount only. In order to prevent the leakage of revenue due to the Government, the Inspector General of Registration has sent necessary proposals to Government to amend the Table of Fees prepared under section 78 the Registration Act, 1908.

3. The Government after careful consideration have decided to accept the proposal of the Inspector General of Registration and to amend the Table of Fees prepared under section 78 of the Registration Act, 1908 to provide for levy of multiple fees in respect of instruments of Power of Attorney to sell immovable properties executed by individual property owners in favour of a same person and to levy Registration Fee on instruments of Power of Attorney with consideration @ 1% or at the rate of instrument of Power of Attorney without consideration, whichever is higher. 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 30/05/2014. The Works Manager, Government Central Press is directed to send 100 copies to the Government and 1000 copies to the Inspector General of Registration, Chennai-28 of the gazette in which the notification is 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(By SM)
The Accountant General (Audit), Chennai-18
Copy to
Office of the Hon'ble Chief Minister, Chennai-9
Office of the Minister(Commercial Taxes and Registration), Chennai-79
The Law Department, Chennai-9
sf/sc

//FORWARDED/BY ORDER//

SECTION OFFICER

APPENDIX

NOTIFICATION

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 30th March 1909 at pages 316 to 319 of Part I of the Fort St. George Gazette, dated the 30th March 1909, as subsequently amended:-

2. The amendments hereby made shall come into force on the 2nd June, 2014.

AMENDMENTS

In the said Table of Fees, in Article 1, in clause (a), in sub-clause(11),-

(1) in item (i), for the expression "levied on the consideration mentioned therein." the expression "the fee leviable on the considerations mentioned therein or the registration fee mentioned in clause (ii) (a) or clause (ii) (b), as the case may be, whichever is higher." shall be substituted; and

(2) to item (ii), the following proviso shall be added, namely:-

"Provided that when an instrument of power of attorney falling under either sub-item (a) or (b) above is executed by more than one person, who are neither co-owners by act of parties or co-parceners by operation of law, separate registration fee shall be levied in respect of each person at the rate prescribed under sub-item (a) or (b) above, as the case may be."

S.K. PRABAKAR
PRINCIPAL SECRETARY TO GOVERNMENT

//TRUE COPY//

SECTION OFFICER

2306/சி1/2013, நாள் 30.05.2014

அரசாணையின் நகல் தகவலுக்காகவும் உரிய நடவடிக்கைக்காகவும்
அனுப்பி வைக்கப்படுகிறது.

இவ்வரசாணை 02.06.2014 முதல் அமலுக்கு வருகிறது.

30.5.2014.
பதிவுத்துறைத்தலைவருக்காக.

பெறுநர்

அனைத்து துணைப்பதிவுத்துறைத்தலைவர்கள்,
அனைத்து மாவட்ட பதிவாளர்கள்,
அனைத்து சார்பதிவாளர்கள்,
பதிவுத்துறை பயிற்சி நிலையம்,
பதிவுத்துறைத்தலைவர் அலுவலக உயர் அதிகாரிகள்/கண்காணிப்பாளர்.