

O/o Inspector General of Registration
Chennai-28

Endorsement No.32116/C2/2024-2, Dated 23.12.2025

A copy of the Government order (Ms) No.166/Commercial Taxes and Registration (J1) Department dated 19.12.2025 is communicated for information and necessary action.


23/12/2025
Additional Inspector General of Registration
(Stamps and Registration)

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.



ABSTRACT

Registration Department - Registration of instruments of deed of first sale of apartment/flat/villa/row house/villament in composite value - Set off of stamp duty and registration fee paid for construction agreement registered before 01.12.2023 - Notified.

COMMERCIAL TAXES AND REGISTRATION (J1) DEPARTMENT

G.O. (Ms.) No.166

Dated : 19.12.2025

விசுவாசு, மாரகதி - 04,

திருவள்ளூர் ஆண்டு, 2056.

Read:

1. G.O.(Ms)No.131, Commercial Taxes and Registration (J1) Department, dated 01.12.2023.
2. From the Inspector General of Registration, Letter No.32116/C2/2024-2, dated 01.08.2025.

ORDER:

In the Government order first read above, orders were issued granting concession in stamp duty for deeds for the first sale of apartment/flat/villa/row house/villament in the State of Tamil Nadu. From 01.12.2023 onwards, the Registration Department, Government of Tamil Nadu allows to register sale deed including undivided share (UDS) of land and building by following the Real Estate Regulatory Authority Act, 2016.

2. In the letter second read above, the Inspector General of Registration has requested to,-

a) reduce the stamp duty payable on first sale of apartment/flat/villa/row house/villament of any real estate project as envisaged in the Government Order first read above by a sum of amount equal to the stamp duty already paid in respect of a previously registered construction agreement relating to one and the same superstructure comprised in the Instrument deed of composite sale.

b) reduce the registration fee payable on first sale of apartment/flat/villa/row house/villament of any real estate project as envisaged in the Government Order first read above by a sum of amount equal to the registration fee already paid in respect of a previously registered construction agreement relating to one and the same superstructure comprised in the Instrument deed of composite sale.

(p.t.o.)

3. The Government after careful examination on the request of The Inspector General of Registration, have decided to accept the same and orders accordingly.

4. Accordingly the Notifications appended to this order shall be published in an Extraordinary issue of the Tamil Nadu Government Gazette, dated 19.12.2025. The Works Manager, Government Central Press, Chennai-01 is requested to send 50 copies to the Government and 100 copies to the Inspector General of Registration of the Gazette in which the notifications are published.

(BY ORDER OF THE GOVERNOR)

SHILPA PRABHAKAR SATISH
SECRETARY TO GOVERNMENT

To
The Inspector General of Registration, Chennai - 28.
The Works Manager, Government Central Press, Chennai -1.
The Accountant General (A&E), Chennai - 18.
Copy to:
The Private Secretary to the Secretary to Government,
Commercial Taxes and Registration Department, Chennai - 9.
The Finance Department, Secretariat, Chennai - 9.
The Law Department, Secretariat, Chennai - 9.
Stock file / Spare copy.

// FORWARDED / BY ORDER//

[Signature]
19.12.25
SECTION OFFICER

APPENDIX.**NOTIFICATION-I.**

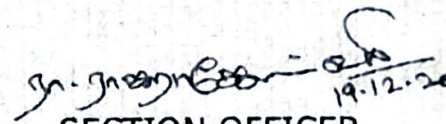
In exercise of powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (Central Act II of 1899), the Governor of Tamil Nadu hereby reduces the duty chargeable under the said Act in respect of the instruments of deed of first sale of apartment/flat/villa/row house/villament of any real estate project in the following manner:-

The duty chargeable as per Commercial Taxes and Registration Department's Notification No.II(2)/CTR/1025(b)/2023 published in the Tamil Nadu Government Gazette Extraordinary, dated 01.12.2023 shall be levied after deducting the stamp duty already levied for the registration of the construction agreement relating to the same superstructure of the first sale of apartment/flat/villa/row house/villament of any real estate project as envisaged in G.O.(Ms)No.131, Commercial Taxes and Registration (J1) Department, dated 01.12.2023:

Provided that the aforesaid deduction of the duty shall be applicable only in respect of composite deeds of sale registered on or after 01.12.2023 and for which construction agreements registered on or before 30.11.2023.

SHILPA PRABHAKAR SATISH
SECRETARY TO GOVERNMENT

//TRUE COPY//


19.12.2023
SECTION OFFICER

NOTIFICATION-II.

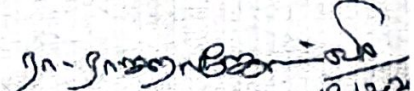
Whereas the Governor of Tamil Nadu is of the opinion that it is necessary in the public interest so to do and in exercise of powers conferred under section 78-A of the Registration Act, 1908 (Central Act XVI of 1908), he, hereby reduces the fee payable under the Table of fees prepared under section 78 of the Act in respect of Instrument of deed of first sale of apartment/flat/villa/row house/villament of any real estate project in the following manner:-

The fee payable under the 2nd proviso to Article 1(a) of the Table of fees shall be levied after deducting the registration fee already paid for the registration of the construction agreement relating to the same superstructure of the first sale of apartment/flat/villa/row house/villament of any real estate project as envisaged in G.O.(Ms) No.131, Commercial Taxes and Registration (J1) Department, dated 01.12.2023:

Provided that the aforesaid deduction of the fees shall be applicable only in respect of composite deeds of sale registered on or after 01.12.2023 and for which construction agreements registered on or before 30.11.2023.

SHILPA PRABHAKAR SATISH
SECRETARY TO GOVERNMENT

//TRUE COPY//


SECTION OFFICER
19/12/23

Verified