

# **RULES UNDER THE INDIAN STAMP ACT, 1899**

## **CHAPTER I**

### **PRELIMINARY**

1. Short title : These rules maybe called the Indian Stamp Rules, 1925.

2. Definitions : In these rules,

(a) "The Act" means the Indian Stamp Act, 1899 (II of 1899).

(b) "Section" means a Section of the Act.

(c) "Schedule" means a Schedule of the Act.

(d) The Inspector General of Stamps means the Inspector General of Stamps, Andhra Pradesh, Hyderabad or any officer appointed by the Government to perform the functions of Inspector General of Stamps. (G.O.Ms. No. 1060 Revenue Dated: 02.06.1959).

(e) "Government" means, unless there is anything repugnant in the subject or context the "Government of Andhra Pradesh", (G.O.Ms. No. 1060 Revenue Dated: 02.06.1959).

3. Description of Stamps : (1) Except as otherwise provided by the Act or by these Rules---

(i) all duties with which any instrument is chargeable shall be paid and such payment shall be indicated on such instrument, by means of stamps issued by Government for the purposes of the Act.

(ii) a stamp which by any Word or words on the face of it is appropriated to any particular kind of instrument, shall not be used for an instrument of any other kind.

(iii) stamps purchased in A.P. State alone shall be used for instruments chargeable with duty under the Act as in force in that State,

Provided that, stamps purchased in the State of A.P. may also be used for instruments chargeable with duty under the Act as in force in the transferred territories.

Note: The term "Transferred territories" shall mean the areas trans-

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ferred to the State of A P. under the provisions of A P. and Madras (Alteration of Boundaries) Act, 1959 (Central Act 56 of 1959).

(iv) the stamp paper will bear the endorsements of the stamp vendors prescribed under the rules made under Section 74.

(2) There shall be two kinds of stamps for indicating the payment of duty with which instruments are chargeable, namely---

- (a) impressed stamps and (b) adhesive stamps.

**CHAPTER II**

**OF IMPRESSED STAMPS**

**4. Hundis**

(1) Hundis, other than hundis which may be stamped with an adhesive stamp under Section 11, shall be written on paper as follows namely :

(a) A hundi payable otherwise than on demand, but not at more than one year after date of sight, and for an amount not exceeding rupees thirty thousand in value, shall be written on paper on which a stamp of the proper value bearing the word 'Hundi' has been engraved or embossed.

(b) A hundi for an amount exceeding rupees thirty thousand in value, or payable at more than one year after date or sight, shall be written on paper supplied for sale by the Government to which a label has been affixed by Inspector General of Stamps, and impressed by him in the manner prescribed by rule 11.

<sup>1/8</sup>(2) Every sheet of paper on which a hundi is written shall be not less than 8-<sup>5</sup>/<sub>8</sub> inches long and 5 inches wide and no plain paper shall be joined thereto.

(3) The provisions of sub-rule (1) of rule 7 shall apply In the case of Hundis.

**5. Promissory notes and Bill of Exchange:** A promissory note or Bill Exchange shall, except as provided by Section 11 or by rules 13 and 17, be

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written on paper on which a stamp of the proper value, with or without the word 'hundi' has been engraved or embossed.

6. Other instruments:

(1) Every other instrument chargeable with duty shall, except as provided by section 11 or by rules 10, 12 and 13, be written on paper on which a stamp of the proper value, not bearing the word 'Hundi' has been engraved or embossed.

(2) A stamped paper, on which the stamp has been engraved or embossed purchased by or for the use of a person shall be used only, by that person or his legal representative or duly authorised agent of, such person.

7. Provision where single sheet of paper is insufficient :

(1) Where two or more sheets of paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

Note : 1. The purchase of stamp papers for use together in one transaction does not operate to prevent their being used separately for different transactions Nor is there any objection to the use of stamp papers purchased in one year together with other stamp papers to be purchased subsequently.

2. The signatures of executants and attesting witnesses do not form an integral portion of a deed.

(2) Where a single sheet of paper, not being paper bearing an impressed hundi-stamp, is insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be

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sub joined thereto as may be necessary for the complete writing of such instrument.

PROVIDED that, in every such case a substantial part of the instrument shall be written on the sheet which bears the stamp before any part is written on the plain paper subjoined.

Note: 1. The Madras High Court has held that this rule (2) while favouring the writing of an instrument only on the side which bears the stamp, does not prohibit writing on the other side.

2. A Collector ruled that a conveyance was not duly stamped the writing being on both sides of the paper. The High Court held that, the ruling was wrong and that both sides may be written upon.

2. The words 'substantial part' apply not to length or quantity but to materiality. In this view the price or rent, the names of the Parties and the date which are set out in the introductory portion of vernacular documents are all material parts of the documents. The date will only appear in this introductory portion and in some classes of vernacular documents it is the same with the price. Such introductory portion of a vernacular\* document is a 'substantial part' of the instrument within the meaning of rule 7. (The Advocate-General's opinion in Board's proceedings No, 16/136, Mis. dated 17th January, 1901).

\*Vernacular documents refer to documents in the regional language.

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8. 10 paise, 15 paise and 20 paise impressed stamps: The duty on any instrument which is chargeable with a duty of 10 paise under the Act or of 15 paise under Articles 19, 36, 37, 49 and 52 of Schedule 1 or of 20 paise under Articles 5, 38-a of Schedule I-A may be denoted by a coloured impression marked on a skeleton form of such instrument by the Inspector General of Stamps.

9. The Proper Officer: The Officers specified in Appendix 1 and any officer appointed in this behalf by the State Government of a State are empowered to affix and impress or perforate labels and each of them shall be deemed to be the 'Proper officer' for the purposes of the Act and of these rules.

10. Affixing and impressing of labels by proper officer permissible in certain cases: Labels may be affixed and impressed or perforated by the proper officer in the case of any of the following Instruments, namely:

(i) those specified in Appendix II, and the counterparts thereof other than instruments on which the duty is less than fifteen paise, and

(ii) those specified in Appendix III, when written in any European Language, and accompanied, if the language is not English, by a translation in English,

PROVIDED that, the State Government may direct that this rule shall apply, subject to any conditions which it may prescribe to any of the instruments specified in Appendix-III, other than Bills of Exchange, when written in any oriental language.

11. Mode of affixing and impressing labels:

(1) The proper officer shall, upon any instrument specified in rule being brought to him before it is executed, and upon application being made to him, affix thereto a label or labels of such value as the applicant may require and pay for, and impress or perforate such label or labels by means of a stamping machine or a perforating machine and also stamp or write on the face of the label or labels the date of impressing or perforating the same. In

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the case of instruments written on parchment, the tables shall be further secured by means of metallic eyelets.

Note ; No Court fee should be levied under clause (K) of Article 1( Schedule-II of the A.P. Court Fees & Suits Valuation Act, 195( on applications made to Collectors to have impressed labels affixed to documents.

(2) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to rupees five or upwards, write on the face of the label or labels his initials and where the duty amounts to rupees twenty or up wards, shall also attach his usual signature to the instrument immediately under the label or labels.

(3) Any principal assistant of the proper officer may discharge the functions of the proper officer under sub-rule (2) if empowered by the Government in this behalf.

12. Certain instruments to be stamped with impressed labels;

(1) Instruments executed out of the State and requiring to be stamped after their receipt in the State (Other than instruments which, under Section 11 or Rule 13, may be stamped with adhesive stamps) shall be stamped with impressed labels.

(2) Where any such instrument as aforesaid is taken to the Collector under section 18, Sub-Section (2), the Collector, unless he is himself the proper officer, shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof; and the proper officer shall stamp the instrument in the manner prescribed in rule 11 and return it to the Collector for delivery to the person by whom it was produced.

**CHAPTER III OF  
ADHESIVE STAMPS**

13. Use of adhesive stamps on certain instruments: The following instruments may be stamped with adhesive stamps, namely—

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(a) Bills of exchange payable otherwise than on demand and drawn in sets. when the amount of duty does not exceed ten paise for each part of the set.

(b) Transfers of debentures of public companies and associations.

(c) Copies of maps or plans, printed copies and copies of or extracts from registers given on printed forms when chargeable with duty under Article 21 of Schedule I-A.

(d) Instruments chargeable with duty under Articles 5-A and (b) and 38 of Schedule I-A.

(e) Instruments chargeable with stamp duty under Article 47 of Schedule- I.

(f) Instruments chargeable with stamp duty under Articles 37,49-A(ii) and (iii) and 52 of Schedule I and Articles 17 and 32 of Schedule I-A.

(g) Instruments of transfer of shares of public companies or association.

(h) Bonds executed under any law relating to Central duty of excise or any rules made thereunder.

13. A. Notwithstanding anything contained in these rules when-ever the stamp duty payable under the Act in respect of any instrument cannot be paid exactly by reason of the fact that the necessary stamps are not in circulation, the amount by which the payment of duty shall on that account be in defect shall be made up by the affixing of 10 paise and five paise adhesive stamp such as are described in rule 16, provided that the Government may direct that instead of such stamps, adhesive Court-fee stamps shall be used for the purpose.

14. Supply of deficient duty on transfer of shares: - When any instrument of transfer of shares in a company or association in written on a

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sheet of paper on which stamp of the proper value is engraved or embossed and the value of the stamp so engraved, embossed is subsequently in consequence of a rise in the value of such shares, found to fall short of the amount of duty chargeable under Article 62 (a) of Schedule-I one or more adhesive stamps bearing the words 'share transfer' may be used to make up the amount required.

15. Enrolment of Advocates, Vakils or Attorneys: - When adhesive stamps are used to indicate the duty chargeable on entry as an Advocate Vakil or attorney on the roll of any High Court, such stamps shall be affixed under the superintendence of a gazetted officer of the High Court, who shall obtain the stamp from the Inspector General of Stamps or other officer appointed in this behalf by the State Government and account to him for it. Such gazetted Officer shall, after affixing the stamp. Write on the face of it his usual signature with the date thereof.

16. Adhesive stamps denoting duty of ten paise or five paise :- Except as otherwise provided by these rules, the adhesive stamps used to denote duty shall be the requisite number of stamps bearing the words —India Revenue|| and the words —Twenty five paise or Fifteen paise or Ten paise or Five paise

17. Special adhesive stamps to be used in certain cases:- The following 'instruments when stamped with adhesive stamps shall be stamped with the following description of such stamps, namely :

(a) Bills of exchange, cheques and promissory notes drawn or made out of India and chargeable with a duty of more than 10 paise with stamps bearing the words, "foreign Bill":

(b) separate instruments of transfer of Shares and transfers of debentures of Public Companies and Associations ; with stamps bearing the words "share transfer;

(c) Entry as an Advocate, Vakil or Attorney on the roll of any High Court; with stamps bearing the word, Advocate; Vakil, or Attorney, as the case may be.

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(d) Notarial Acts; with foreign bill stamps bearing the word 'Notarial';

(e) Copies of maps or plan, printed copies and copies of or extracts from registers given on printed forms certified to be true copies; with court- fee stamps.

(f) Instruments chargeable with stamp duty under Articles 5. a & b or 38 of Schedule I-A with stamps bearing the words —'Agreement' or 'Brokers Note' respectively.

(g) Instruments chargeable with stamp duty under Article 47 of Schedule- I; with stamps bearing the word "Insurance".

**CHAPTER IV**

**MISCELLANEOUS**

18. Provision for cases in which improper description of stamp is used: When an instrument bears a stamp of proper amount, but of improper description, the Collector may, on payment of the duty with which the instrument is chargeable, certify by an endorsement that it is duly stamped.

PROVIDED THAT, where the stamp borne on the instrument is a postage stamp and the proper description of stamp is a stamp bearing the words 'India Revenue, the Collector shall so certify if the instrument was executed before, and shall not so certify if it was executed on or after the 1st April, 1935.

19. Evidence as to circumstances of claim to refund or renewal: The Collector may require any person claiming a refund renewal under Chapter V of the Act, or his duly authorised agent, to make an oral deposition on oath or affirmation, or to file an affidavit, setting forth the circumstances under which the claim has arisen and may also, if he thinks fit, call for the evidence of witnesses in support of the statement set-forth in any such deposition or affidavit.

19. A. Furnishing of affidavits regarding instruments executed out of

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India: The Collector, may require any person or his duly authorised agent presenting an instrument executed out of India for stamping under Section 18 or for opinion under section 31 to furnish an affidavit or other evidence as to the date of its first receipt in India.

20. Payment of allowances in respect of spoiled or misused stamp on the renewal of debentures: When an application is made for the payment, under Chapter V of the Act of an allowance in respect of a stamp which has been spoiled or misused or for which the applicant has no immediate use, or on the renewal of a debenture, and an order is passed by the Collector sanctioning the allowance or calling for further evidence in support of the application, then, if the amount of the allowance of the stamp given in lieu thereof is not taken or if the further evidence required is not furnished, as the case may be, by the applicant within one year of the date of such order, the application shall be struck off, and the spoiled or misused stamps (if any) sent to Inspector General of Stamps or other officer appointed in this behalf by State Government for destruction.

21. Mode of cancelling original debenture on refund under Section When the Collector makes a refund under Section 55, he shall cancel original debenture by Writing on or across it the word 'Cancelled' and usual signature with the date thereof.

22. Rewards: On the conviction of any offender under the Act, Collector may grant to any person who appears to him to have contributed thereto a reward not exceeding such sum as the State Government may fix in this behalf.

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**APPENDIX I**

**PROPER OFFICERS WITHIN THE MEANING OF RULE 9:**

1. The Inspector General of Stamps, Andhra Pradesh.
2. The Collector or the Personal Assistant to the Collector or the Treasury Officer of the District in all the districts in the State.
3. The Assistant Director of Fisheries.
4. Superintendents of Excise for the documents presented in their offices.
5. Officers of and above the rank of Assistant Conservator of Forests the Forest Department, 6. The Sub-Treasury Officers. 7. The Sub-Registrars. 8. Branch Managers of Nationalised Banks. 9. Branch Managers of the S B I and its subsidiaries.
10. Branch Managers of Grameena Banks, Coop. Credit Banks and the scheduled Banks.

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**APPENDIX List of Instruments referred to In Rule 10 (i)**

No. of Articles in Schedule-I-A. 1.

1. Administration Bond	2
2. Affidavits	4
3. Appointments made in execution of power	7
4. Articles of Association of a Company	10
5. Articles of clerkship	11
6. Bills of Lading .	14
of Schedule-	
7. Charter parties	18
8. Declarations of Trust	55-A
9. Instruments evidencing an agreement relating to (1) the deposit of title deeds or instruments constituting or being evidence of the title to any property whatever (other than a	3
marketable security) or (2) the pawn or pledge or hypothecation of movable property.	
31	
10. Leases partly printed or lithographed in an oriental language, when the written matter does not exceed one-fourth of the printed matter .	34
11. Memoranda of Association of Companies.	34
12. Mortgage of crops.	36
13. Notes of protest by matters of ships.	39
14. Revocations of trust.	55-B
15. Share warrants issued by a company in accordance with Section 43 of the Indian Companies Act, 1913 (VII of 1213).	50
16. Warrants for goods Art.62-a of Schedule -I & Art 53 of Schedule -I -A	56
17. Note or memorandum when the duty payable exceeds	twent

y-five paise.

38(b)

18 Transfers of the descriptions mentioned in Art. 62, -a of Schedule -I & Art. 62-A of Schedule -I and Art. 53 a & b of

Art. 53 of Schedule -I -A. Sch.1-A when the duty payable exceeds Rs.15

<b>1. Administrative –bond</b>	<b>2</b>
<b>2. Affidavits</b>	<b>4</b>
<b>3.Appointments made in execution of a power</b>	<b>7</b>
<b>4.Articles of Association of a Company</b>	<b>10</b>
<b>5.Article of clerkship</b>	<b>11</b>
<b>6.</b>	

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**APPENDIX III LIST OF INSTRUMENTS REFERRED TO IN RULE 10 (II)**

**NO OF ARTICLES IN SCHEDULE I OR SCHEDULE I-I- A.**

2. Instruments engrossed on parchment and written in the English style which in the opinion of such officer cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed.	
2. Awards	12 of Schedule-I-A
3. Bills of Exchange payable otherwise than on demand and drawn in States	13-b & c of Schedule-I-A
4. Bonds	13, 14, 23,30,-47 & 48 of Schedule-I-A
6. Certificates of Safe	17 of Schedule-I-A
7. Composition deeds	19 of Schedule-I-A
8. Conveyances 20 of Schedule-I-A	
8-A Debentures	27of Schedule-I-A
9. Instruments imposing a further charge on mortgaged property	28 of Schedule-I-A
10. Instruments of apprenticeship	9 of Schedule-I-A
11. Instruments of Co-partnership	41-A of Schedule-I-A
12. Instruments of dissolution of partnership	41-B of Schedule-I-A
13. Instruments of Exchange	27 of Schedule-I-A
14. Instruments of Gift	29 of Schedule-I-A
15. Instruments of partition.	40 of Schedule-I-A
16. Leases	31 of Schedule-I-A
17. Letters of Licence	33 of Schedule-I-A
18. Mortgage Deeds	35 of Schedule-I-A
19. Powers of Attorney	42 of Schedule-I-A
20. Reconveyances of mortgaged property	45 of Schedule-I-A
21. Releases	46 of Schedule-I-A
22. Settlements	49 of Schedule-I-A
23. Transfers of the description mentioned in Article 53, Clauses b, c and d of Schedule I-A	53-b, c and d of Schedule-I-A
1. Agreements or memorandums of agreement which, in the opinion of the proper officer can not conveniently be written on sheets of papers on which the stamps are engraved or embossed.	5 of Schedule-I-A

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**RULES FRAMED UNDER THE INDIAN STAMP (ANDHRA PRADESH AMENDMENT) ACT, 1971.**

(AS AMENDED UPTO-DATE) ( G. O. Ms. No. 1031, Revenue (U-2), 31st July 1975. )

( G. O, Ms. No. 191, Revenue (UJ, 11th Feb. 1982) ( G. O. Ms. No. 997. Revenue (U), 14th Aug. 1986.)

**THE RULES** 1. (1) Short title and commencement.—These rules may be called

the Andhra Pradesh Stamp (Prevention of under valuation Instruments) Rules, 1975.

(2) They shall come into force on the 16th August, 1975,

2. Definitions.—In these rules, unless the context otherwise requires.—

(a) "Act" means the Indian Stamp Act, 1899 (Act No. 2 of 1899);

(b) "authorised agent" means a person holding a power of- attorney authorising him to act on behalf of his principal ;

(c) "form" means a form appended to these rules ;

(d) "registering officer" means the registering officer appointed under the Indian Registration Act, 1908 (Central Act XVI of 1908) ;

(e) "section" means a section of the Act.

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3. Furnishing of statement of market value —(1) if an instrument relates to a number of items of property, the market value shall be specific in respect of each item separately. For this purpose, the party executing the document shall attach a separate statement to the instrument, furnishing therein information about the various items of properties involved and his own assessment of the market value of each of those items separately.

Explanation 1.—If, an instrument covers lands, comprising several survey numbers or sub-division numbers, the market value shall be specified in respect of the land covered by each survey number or sub-division number, as the case may be, separately.

Explanation 2.—If an instrument relates to only one item of property and that property is a building, or if an instrument relates to more than one items of property and one or more such items is or are a building or buildings, the particulars mentioned in the Annexure to these rules shall be furnished in respect of the building or each of such buildings as the case may be.

(2) The registering officer shall, before registering an instrument, satisfy himself that the party has enclosed to the instrument a statement, giving the market value in respect of each of the properties separately, as required by sub-rule (1) and Explanations 1 and 2 above.

(3) The registering officer may, for the purpose of satisfying himself whether the market value or the consideration has been correctly furnished the instrument or not make such enquiries, as he may deem fit. He may elicit from the parties concerned any information having a bearing on the subject and call for and examine any records kept with any public officer or authority.

(4) If the Registering Officer is of the opinion that the market value of the property affected by the instrument is not correctly furnished, he shall keep the document pending and without delay refer the matter to the Collector with details of his assessment of the Market Value arrived at by him in the Form 1 No. copy of such document shall be granted notwithstanding anything contained in any of the provisions of any other Act or Rules.

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(5) The Registering Officer shall maintain a register of such references to the Collector in Form-IV and obtain acknowledgement from the Collector.

4. Procedure on receipt of a reference under sub-section (1) of section 47-A.—

(1) On receipt of a reference under sub section (1) of section 47-A accompanied by a statement in Form 1 from a registering officer the Collector shall issue a notice in Form No. II.

(a) to every person by whom, and (b) to every person in whose favour the instrument has been exe-

cuted informing him of the receipt of the reference and asking him to submit to him in writing his representation, if any, to show that the market value of the property or the consideration thereof has been truly set forth in the instrument, and also to produce all evidence that he has in support of his representation, on the date and time as specified in the Notice or on such other days as may be fixed by the Collector.

(c) The collector shall also maintain office-wise register of references received from each registering officer in Form-V.

(2) The Collector may, if he thinks fit, record a statement from the person to whom a notice under sub-rule (1) has been issued

(3) The Collector may for the purpose of his enquiry—

(a) call for any information or record a statement from any public office, an officer or authority under the Government or any local authority :

(b) examine and record statements from any member of the public, an officer or authority under the Government or the local authority : and

(c) inspect the property after due notice to the parties concerned.

(4) After considering the representations, if any, received from the

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person to whom notice under sub-rule (1) has been issued, and after examining the records and evidence, before him, the Collector shall pass an order in writing determining the " market value" of the properties or the consideration and the duty payable. The basis on which the market value or consideration was determined shall be clearly indicated in the order.

5. Principles for the determination of the market value or Consideration. —The Collector shall, as far as possible, have also regard to the following points in determining the market value or consideration, namely :—

(a) in the case of lands--

(i) classification of the land as dry, manavari, wet and the like :

(ii) classification under various Tarams and Bhagana in the Settlement Register and Accounts ;

(iii) the rate of revenue assessment for each classification ; and

(vi) Other factors which may be relevant to the valuation of the land in question

(v) points, if any, mentioned by the parties to the instrument any other person requiring special consideration ;

(vi) value of adjacent lands or lands in the vicinity ;

(vii) average yield from the land, its nearness to road and market distance from village site, level of the land, transport facilities, facilities available for irrigation such as tank, wells and pump-sets ; and

(viii) the nature of crops raised on the land. (b) in the case of house sites -

(i) the general value of house sites in the locality (iii) nearness to roads, railway station, bus

route;

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- (iii) nearness to market, shops and the like ;
  - (iv) amenities available in the place like public offices, hospitals and educational Institutions;
  - (v) development activities, industrial improvements in the vicinity;
  - (vi) land tax and valuation of sites with reference to taxation records of the local authorities concerned ;
  - (vii) any other features having a special bearing on the valuation of the site ; and
  - (viii) any special feature of the case represented by the parties. (c) in the case of buildings— (i) type and structure ; (ii) locality in which constructed ; (iii) plinth area ; (iv) year of construction ; (v) kind of materials used ; (vi) rate of depreciation ; (vii) fluctuation in rates ; (viii) any other features having a bearing on the value ;
  - (ix) property tax with reference to taxation records of the local authority concerned:
  - (x) the purpose for which the building is being used and the income, if any, by way of rent per annum secured on the building ; and
  - (xi) any special feature of the case represented by the parties.
- (d) in the case of properties other than lands, house sites and buildings--
- (i) the nature and condition of the property ;
  - (ii) purpose for which the property is being put to use ; and
  - (iii) any other special features having a bearing on the valuation of

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the property.

6. "Omitted".

7. Final order determining the market value or consideration.--(1) The Collector shall after considering the representations received in writing and those urged at the time of hearing and after careful consideration of all the relevant factors and evidence placed before him, pass an order, determining the market value of the properties or the consideration thereof and the duty payable on the instrument, the time within which the deficit amount of stamp duty shall be paid, communicate the order to the parties and take steps to collect the deficient amount of stamp duty, if any.

(2) The Collector shall, after receipt of the reference under sub-section (1) of section 47-A dispose of the case expeditiously.

(3) A copy of the order shall be communicated to the registering officer concerned for his record.

(4) If the parties to the document fail to prefer an appeal within 2 months under rule 9 from the date of the receipt of Collector's orders under rule 7, or fail to pay the deficit stamp duty or such deficit stamp duty is not recovered by coercive process under section 48 of the Act, the Registering Officer shall destroy the document after a period of 5 years from the date of the Collector's orders under Sub-section (2) of Section 47-A.

8. Appearance through advocate or authorised agent.-In any enquiry under these rules, any party to an instrument may appear either in person or through an advocate or an authorised agent,

9. Appeals:- (1) An appeal under sub-section (4) of section 47-A of the Act shall be preferred to the appellate authority within two months from the date of receipt of the Collector's order determining the market value or consideration under rule 7.

(2) The appeal shall contain the following particulars, namely : —

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(a) full name, father's name, or husband's name, occupation and address of the appellant;

(b) full name, father's name, or husband's name, occupation and address of every person executing the instrument;

(c) full name, father's name, or husband's name, occupation and address of every person claiming under the instrument;

(d) date and nature of the instrument;

(e) registration number, date of registration and name of office where the instrument was registered;

(f) name of town or village in which the property is situate together with the name of the taluk and the registration sub-district:

(g) number and date of Collector's order appealed against;

(g) market value of the property or the consideration as set forth in the instrument;

(i) market value of the property or the consideration as determined by the Collector.

(3) Every appeal shall be accompanied by—

(a) the original or a certified copy of the order appealed against

(b) the original or a certified copy of the instrument; and (c) memo, of grounds of appeal.

(4) Every appeal shall be presented in person or by an advocate or an authorised agent or sent by registered post to the appellate authority having jurisdiction, which shall endorse the date of receipt.

10. Procedure for the disposal of appeals.—(1) If an appeal is

**RULES UNDER THE INDIAN STAMP ACT, 1899 and (Andhra Pradesh Amendment 1971)**

admitted by the appellate authority a date shall be fixed for hearing the appeal. The appellate authority shall issue a notice to the appellant informing him of the date on which and the time and place at which the appeal shall be heard. Such notice shall also state that if the appellant does not appear on the day so fixed or any other day to which the hearing may be adjourned, the appeal shall be liable to be dismissed for default or disposed of on merits ex-parte.

(2) The appellate authority shall send a copy of the notice to the Collector together with copy of the appeal and obtain the records of the case from the Collector.

11. Hearing of appeal. —On the date fixed or on any other date to which the case may be adjourned, the appellate authority shall hear the appellant and receive any evidence adduced on his behalf. It shall also hear the person, if any, appearing on behalf of the Collector and receive the evidence, if any, adduced in support of the Collector's order,

12. Order in appeal. —(1) After considering all the evidence adduced and representations made on behalf of the appellant and the Collector and examining the records of the case, the appellate authority shall decide whether or not the market value of the properties or the consideration thereof, as determined by the Collector under sub-section (2) or sub-section (3) of section 47-A is correct. In case, the appellate authority does not accept the valuation of the properties or the consideration determined by the Collector, it shall determine the correct market value of the properties or the consideration and the duty payable on the instrument. The appellate authority shall embody its decision and the reasons thereof in an order and communicate it to the appellant, the Collector and the registering officer concerned.

(2) After receipt of the orders issued by the Appellate authority under sub-section (4) of section 47-A, if the parties fail to pay deficit stamp duty if any, or if such deficit stamp duty is not recovered by coercive process under section 48, the Registering Officer shall destroy

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the document after 5 years from the date of the orders of the Collector under sub-section (2) of section 47-A.

(2) If any Officer by conducting spot inspection or otherwise detects that a document is under-valued and reports to the Collector with his assessment of the value of the property affected by the document within 2 years from the date of registration of such document the Collector shall exercise his powers under sub-section (3) of section 47-A.

13. Return of records to Collector.-- As soon as may be after the order is passed under rule 12, the appellate authority shall return to the Collector the records obtained from him.

14. Rules of procedure.-(i) The appellate authority may adjourn the hearing of the appeal from time to time, as it thinks fit.

(2) The appellate authority may at any stage of the hearing of the appeal, call for any information, record or other evidence from the appellant or the Collector.

(3) In the appeal, the appellant may appear either in person or through an advocate, or an authorised agent.

(4) In respect of matters not provided for in these rules, the provisions of the Code of Civil Procedure, 1908 (Act V of 1908), relating to the procedure to be followed by the appellate authority in appeals against the orders of the Civil Court shall, as far as may be, apply to appeals under sub-section (4) of section 47-A.

15. Manner of service of notices and orders. —Any notice under rule 4 or rule 6 and any order under rule 4 or rule 7 shall be served in the following manner, namely:—

(a) in the case of any company, society or association of individuals whether incorporated or not:

(i) on the Secretary or any Director or other principal officer of the

**RULES UNDER THE INDIAN STAMP ACT, 1899 and (Andhra Pradesh Amendment 1971)**

company, society or association of individuals, as the case may be; or

(ii) by leaving it at the registered office or if there is no registered office, at the place where the company, society or association of individuals as the case may be, carries on business, or by sending it by registered post acknowledgment due, addressed to the company, society or association of individuals, as the case may be:

(b) in the case of any firm,

(i) upon any one or more of the partners;

(ii) at the principal place at which the partnership business is carried on, upon any person having control or management of the partnership business at the time of service;

(c) in the case of a family, upon the manager of such family or of the property of such family, in the manner specified in sub-rule (d),

(d) in the case of an individual,

(i) by delivering or tendering the notice or order to the individual concerned or his counsel or authorised agent; or

(ii) by delivering or tendering the notice or order to some adult member of the family; or

(iii) by sending the notice or order to the person concerned by registered post acknowledgement due; or

(iv) if none of the aforesaid modes of service is practicable, by affixing the notice or order in some conspicuous part of the last known place of residence or business of the person concerned.



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**ANNEXURE-I**

1. Description of Building .. Please denote by a tick ( ) mark the relevant item involved in the following:

(a) Construction of the structure ...Cement or lime Partly cement mortar or lime and partly mud mortar. Mud mortar.

(b) Depth of foundation 3 to 4 feet .... Above 4 feet (c) Thickness of walls 9|| 1'-1 1/2|| (d)

Weather teakwood used throughout Yes No (e) Flooring Mosaic

Ordinary/Shabad  
stone/Cuddapah  
stone/plastered.

II. (a) Date of commencement of construction of the building :

(b) Date of completion of the construction

I  
I  
iv! Built up area (each type of the construction involved in each floor)  
Note.—Areas open to sky such as courtyards, etc., should be deducted  
area, if any.

				I				
				I				
				iv!				
				Note.—				
				Area				
				of				
				each				
				type				
				of				
				the				
				construction				
				involved				
				in				
				each				
				floor				
				)				
				should				
				be				
				deducted				
				area,				
				if				
				any.				

3<sup>d</sup>

**RULES UNDER THE INDIAN STAMP ACT, 1899 and (Andhra Pradesh Amendment 1971)**

V. Area of separate garage, if any, and type of construction:

VI. (a) Length of compound wall, if any ...

(b) Length of barbed wire or chain link fence.

VII. Well, if any, with diameter and depth...

VIII. Is there a separate latrine or septic tank. IX. Electrical installations:

(a) Number of points. (fe) Number of fans. (c) Number of electric motor pump sets\*

X. Annual rental value.

XI. The executant's estimate of the market value of the building.

Date :  
Executant.

Signature of the

**CERTIFICATE**

I do hereby declare that what is stated above is true to the best of my knowledge and belief.

Date.

Signature of (he Executant.



**RULES UNDER THE INDIAN STAMP ACT, 1899 and (Andhra Pradesh Amendment 1971)**

**FORM I**

(See rule 4)

1. Document No. Year  
Book

2. Date of presentation and name and address of presentant.

3. Date of execution.

4. Name and address of executant.

5. Name and addresses of claimants.

6. Nature, market value (Or consideration) as mentioned in the document.

7. Stamp borne by the document.

8. Nature, market value (or consideration) of the document as in the opinion of the registering officer together with the stamp duly with which it has to be charged.

9. Deficit stamp duty.

---

10. Remarks (Explain how the details in column 8 are arrived at).

Note: Enclosure: Copy of the document

Station ;

Date :

26

SIGNATURE.

**RULES UNDER THE INDIAN STAMP ACT, 1899 and (Andhra Pradesh Amendment 1971)**

FORM II (See  
rule 4)

Form of notice prescribed under rule 4 of the Andhra Pradesh Stamp (Prevention of Under-valuation of Instruments) Rules, 1975 .

To,

Sri/Smt.

Please take notice that under sub-section (1) of section 47-A of the Indian Stamp (Andhra Pradesh Amendment) Act, 1971 (Act No. 22 of 1971) a reference has been received from the registering officer ..... for determination of the market value of the properties/the consideration, covered an instrument registered as document No ...of and the ..... duty payable on the above instrument.

(A copy of the reference is enclosed)

2. You are hereby required to appear either in person or through a counsel on ..... at before the undersigned.

You are also required to lodge your objections or representation, if any in writing why the market value of the properties/the consideration should not be determined on the internal available and duty examined, there on.

3. if no objection or representation is received within the time specified above the matter will be disposed off on merits.

Office :  
Station : Date  
:

COLLECTOR.

FORM III

"Omitted"





Date of receipt

Case No. Year.

Document and No. Year.

Nature and value of document.

Market Value fixed Registering officer

Deficit Stamp duty and fees reported.

Market value determined by the Collector.

Deficit Stamp duty and fees determined,

Deficit Stamp duty and fees disregarded if any.

Date of communication of the order of  
determination.

Date of collection of deficit stamp duty & fees.

Number and date of challan of remittance  
into the treasury.

Number and intimation of collection Deficit  
Duty fees to Registering officer .

**RULES UNDER THE INDIAN STAMP ACT, 1899 and (Andhra Pradesh Amendment 1971)**

**RULES UNDER SECTION 73**

In exercise of the powers conferred by section 75 of the Indian Stamp Act, 1899 (Central Act II of 1869) and of all other powers hereinto enabling and in supersession of the rules issued in G O. Ms. No. 702, Revenue, dated the 19th April 1961 and published at page 284 of Part –I , Rules Supplement of the Andhra Pradesh Gazette, dated the 4th May, 1961, the Governor of Andhra Pradesh hereby makes the following rules for the collection of duties secured in the course of inspection under section 73 of the Indian Stamp (Andhra Pradesh Amendment) Act, 1986. These rules shall come into force on the 16th day of August, 1986,

RULES 1. In these rules unless the context otherwise requires:—

(a) 'Act' means, the Indian Stamp (A.P. Amendment) Act, 1986.

(b) "Inspector-General of Registration and Stamp|| includes the person authorised in writing by him as the Collector appointed under section 73 of the Act to exercise the powers under that Section.

(c) 'Head of Office' means the head of the Office inspected by the Inspector General of Registration and Stamps under section 73.

(d) 'Section' means a section of the Act.

(e) 'Any premises' includes any public office or any place where registers, books, documents etc, are kept under the custody of a person the inspection whereof may tend to secure any duty.

2. (1) The notes of inspection under section 73 shall be sent to the Head of office with a copy to the Head of the District office, if the office Inspected is subordinate to him, or with a copy to the Head of the Department concerned, if the office inspected is the District or Regional office.

(2) The first reports of compliance shall be sent to the Inspector General of Registration and Stamps, immediately on receipt of the notes of inspection by the Head of Office, with a copy to the Head of the District office concerned, if the office inspected is subordinate to him or which a copy to the Head

**RULES UNDER THE INDIAN STAMP ACT, 1899 and (Andhra Pradesh Amendment 1971)**

of the Department, if the office inspected is a District or Regional Office

3. When deficitly stamped documents are detected during the course of inspection the following procedure shall be followed :—

(i) The Inspector General of Registration and Stamps or the person authorised by him shall seize and impound such documents and after giving an opportunity to the parties levy deficit duties if any, with out penalty and collect the same from the persons liable to pay under sub-section (3) of the section 73 and add the following certificate on the original document: --

"I hereby certify that the deficit/proper stamp duty of Rs. (Rupees ) has been levied in respect of this instrument document from Sri S/o Resident of

Station :

Date :

Seal :

Collector under the Stamp Act.

(ii) If the parties fail to pay the deficit duty under sub-rule (i), shall be collected by the head of office. The amounts so collected sh be remitted to the Treasury under the following head of account by mes of a challan.

Deficit duties. Major Head: "M.H. 030  
Stamps & Registration fee. Minor Head: M. H. C-Stamps  
Non-Judicial. Sub Head: 010 Duty on impressing of  
documents."

The Head of office shall then forward the original challan to the Inspector General Registration and Stamps who shall add the certificate

**RULES UNDER THE INDIAN STAMP ACT, 1899 and (Andhra Pradesh Amendment 1971)**

prescribed in this sub-rule on the original documents and return them to the Head Office.

Note :—When complete postal address or sufficient particulars of the parties are available in the documents, the notice providing them an opportunity against the levy of deficit stamp duties shall be issued by the Inspector General of Registration and Stamps direct. If such addresses are not available in the documents or if such notice issued in the first instance are returned un-delivered, the notices shall be served by the Head of Office inspected.

(iii) If the parties failed to pay such deficit duties, the Inspector General of Registration and Stamps shall forward the original document to the Collector exercising powers under section 48 of the Indian Stamp Act, 1899 over the area for effecting recovery by coercive process. After the amounts are so collected, the procedure laid down in sub-rule (i) shall be followed.

(vi) In the absence of original documents, and on the basis of copies of such documents, if they are found to be not duly stamped, the procedure for collection of the duty as laid down in rule (iii) shall be followed.

4. if the parties are aggrieved by the levy of duties they may apply to the Inspector General of Registration and Stamps for revision before the certificate prescribed under rule 3 is added.

5. In the event of deficit duties not being recovered even after adopting the procedure outlined in rule 3 or if the circumstances of any case do not permit the recovery of the loss to the Government from the parties, the Inspector General of Registration and Stamps shall report the matter to the Head of the Department concerned for taking such appropriate action as he deems fit against the person adjudged as responsible for the loss sustained by the Government.

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6. Every public officer shall keep copies of all documents produced before him and returned to the parties before or after the disposal of the case.

7. The Inspector General of Registration and Stamps may write off irrecoverable arrears of deficit stamp duty levied during the inspection upto Rs. 1,000/and the Commissioner of Survey, Settlement and Land Records may write off sums exceeding rupees 1,000/—. The Inspector General of Registration and Stamps may authorise any of his subordinate officers to write off the irrecoverable arrears of stamp duty upto Rs. 500/—.

**RULES UNDER THE INDIAN STAMP ACT, 1899 and (Andhra Pradesh Amendment 1971)**

**INDIAN STAMP ACT NOTIFICATION NOTIFICATION  
NO. 13, Dated 17th December, 1938,**

In exercise of the powers conferred by clause (a) of Section 9 Indian Stamp Act, 1899 (Act 11 of 1899) and in supersession of all previous notifications issued from time to time under the said clause of the said section, in so far as they relate to the province of Madras (hereinafter referred to said Province) except the Notification of the Government of India in the Finance Department (Central Revenues) No. 6, stamps, dated the 14th A 1937, as subsequently amended, the Government of Madras are hereby pleased to reduce to the extent set forth in each case, the duties chargeable the said Province under the said Act in respect of the Instruments hereinafter described under Nos. 30, 34, 35, 47, 49, 51, 59, 72, 85 and 86 and to remit the duties so chargeable in respect of instruments of the other classes after described.

**(A) Land Revenue :**

1. Deleted.

2. Instrument executed for the purpose of securing the repayment of a loan made, or to be made, under the Land Improvement Loans Act 1883 (XIX of 1883), or the Agriculturists' Loans Act, 1884 (XII of 1884) including an instrument whereby a landlord binds himself to consent the transfer, in the event of default in such repayment, of any land, interest in land, on the security of which any such loan is made to his tenant.

3. Patta granted by an officer of the Government in the said Province to a holder of land under a ryotwari settlement.

4. Deleted.

**(B) Opium, Excise and Hemp Drugs :** 5. Bonds when executed by the Surety of a middleman (Lambardar or

Khattadar) taking an advance for the cultivation of the property for the Government

**RULES UNDER THE INDIAN STAMP ACT, 1899 and (Andhra Pradesh Amendment 1971)**

6. Agreement or memorandum made by a raiyat or a middleman (Lambardar or Khattadar) for the cultivation of the poppy for the Government

7. Power of attorney executed in favour of a lambardar or Khattadar by an opium cultivator, who does not attend personally to receive an advance or to enter into a contract for the cultivation of the poppy for the Government.

8. Instruments of the nature of a mortgage deed when executed by the surety of a middleman (Lambardar or Khattadar) taking an advance for the cultivation of the poppy for the Government.

9. Agreement or memorandum of agreement for the cultivation of the Hemp plant made by a cultivator in the said Province.

10. Deleted.

11. Instruments in the nature of a conveyance by the Government, of standing trees or any other forest produce in a Government forest and also the following instrument—

**(i) to (xi) deleted.**

(xii) Agreement for the sale or protection of sandalwood trees growing on patta lands.

**(C) Scholarships. Stipends, etc. :**

12. Agreement bond or security bond required to be executed by of on behalf of the holder of a scholarship or stipend awarded by Government.

13. Security bond taken under the authority of the Government from a Military Medical Student of the Assistant Surgeon Branch of the Indian Medical Department or from a woman stipendiary of the Government Ayurvedic and Unani Colleges in the State or from the surety of any such student or woman stipendiary.

14. Agreement or security bond required to be executed by a student or his sureties previous to his entry into the Government Veterinary College in in the state.

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**(O) Educational Institutions :**

15. Instrument executed in favour of Government by the Managing authority of an Educational Institution in the said province aided by Government, with the object of securing by hypothecation of land and buildings belonging to the institution, that grants-in-aid to the institution are refunded if the said land and building are not used for educational purposes or if the education given by the institution is defective or unsatisfactory.

**(E) Posts and Telegraph Department :**

16. Letter which a person depositing money in a Post Office Savings Bank, as security to the Government or a local authority for the due execution of an office or for the fulfillment of a contract or for any other purpose, is required to address to the post-master in-charge of the Post Office Saving Bank agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon.

**(F) Railways and Inland steamer Companies :**

17. Deleted.

18. Agreement or indemnity bond given to a Railway authority or an Inland Steamer Company by a passenger permitted to travel without payment of fare, indemnifying such authority or company from any claim for damages in case of accident or injury.

19. Agreement or indemnity bond given to a Railway authority or an Inland Steamer Company by a consignee (when the railway receipt or bill of lading is not produced) in respect of the delivery of articles carried at half- parcels rates or at goods rates, namely fresh fish, fruits, vegetables bazar baskets, bread, meat, ice and other perishable articles.

20. Agreement made with the Railway company or Administration which purports to limit the responsibility of the Company or Administration as declared by the Indian Railway Act, 1890 (IX of 1890) Section 72, sub-section (1) and is in a form approved by the Governor-general in Council under

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sub-section (2) of that section.

**(G) Government Officers and Contractors :**

21. Agreement paper passed by a Contractor of the Royal Indian Army Service Corps where his security deposit is transferred to a Post Office Savings Bank.

22. Instruments in the nature of a memorandum or agreement furnished to, or made or entered into with an officer of the Royal Indian Army Service Corps by a Contractor.

23. Agreement or declaration by which a tender made to an officer of the Royal Indian Army Service Corps is accepted as a Contract, where the deposit of the contractor as security for his contract is made in Government of Indian Promissory Notes or in Cash.

24. Instrument in the nature of a memorandum, agreement or security bond furnished to or made, or entered into by a contractor for the execution of any work entrusted to him by, or for the due performance of any contract with—

(a) the Indian Army Ordnance Corps Department

(b) the Ordnance and Clothing Factories, or (c) the Military Farms Department, or

(d) the Opium Department, or (e) the Forest Department, or (f) the State Railway Department, or

(g) the Public Works Department, or any other administration Department empowered to execute public works, or

(h) the Revenue Department in the said Province in respect of minor irrigation works contracts.

25. Agreement and security bond executed by contractor in respect of village chavadies and cattle pounds in the said province.

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26. Instrument furnished to or made entered into With any of the Departments Corps and factories mentioned in item 25 by a contractor under which due performance of any contract is secured by the deposit of money or of Government or other securities, end an instrument under which materials belonging to a contractor are mortgaged as security for an advance made to him by any such Department, Corps or Factory.

27. Mortgage deed executed by a person in the service of the Andhra Pradesh Government or Government of India for securing repayment of advance received by him from the Andhra Pradesh Government or the Government of India for constructing, purchasing or repairing a dwelling house for his own use.

28. Instrument of reconveyance or Mortgage deed executed by the Andhra Pradesh State Government in favour of any person in the service of the Andhra Pradesh Government or Government of India on repayment of advance received by him from the Andhra Pradesh Government or Government of India for constructing or purchasing or repairing a dwelling house for his own use.

29. Instrument of reconveyance executed by Government in respect of property mortgaged by an officer of Government of his surety as security for the due execution of an office or the due accounting for money or other property received by virtue thereof.

30. Agreement which has been or may be entered into in compliance with the rules prescribed in Appendix XXII-A of Regulations for the Army in India for regulating the deposits of regimental funds with private banks or firms or such other rules for that purpose as may hereafter be in force. Duty reduced to the amount payable in respect of a bond for like amount or value or to Rs. 5 whichever shall be less.

31. Mortgage deed or agreement executed by an officer of the Government for securing the repayment of an advance received by him from

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Government for the purpose of purchasing a motor car, a motor boat, motor cycle a house, a cycle, or a typewriter.

32. Agreement executed by an officer of the Government relating to the repayment of an advance received by him from the Government for defraying the cost of passages for himself or his family or both.

33. Authority in writing executed under rule 1, order XXVII Code of the Civil Procedure, 1908 (Act V of 1908) by an officer or soldier actually serving the Government in a military capacity authorizing any person to sue or defend in his stead in a Civil Court.

(H) Other Documents :

34. Letter of authority or power-of-attorney executed for the sole purpose of authorising one or more of the joint holders of a Government security to give on behalf of the other or others of them, or anyone or more of them, a discharge for interest payable on such security or on any renewed security issued in lieu thereof Duty reduced to Rs. (1-00) one only.

35. Sanad or Jagir, or other instrument conveying land granted to an individual by the Government otherwise than for a pecuniary consideration duty reduced to Rs. 5.00 (five only).

36. Instrument of exchange executed by a private person where land is given by him for public purposes in exchange for other land granted to him by the Government.

37. Deleted. 38. 39.

40. Instrument of transfer of shares registered in a branch register in the United Kingdom under the provisions of Section 41 of the Indian Companies Act, 1913 (VII of 1913), which has paid the Stamp duty leviable thereon in accordance with the law for the time being in force in the United Kingdom

41. Deleted.

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42.

43.

44. Instrument of transfer of Government Stock registered in the book debt account.

45. Instrument of release referred in Section 48 of the Indian Merchant Shipping Act, 1923 (XXI of 1923).

46. Award of the arbitrators in any dispute in which a Co-operative society in the said province is a party.

47. Declarations in the prescribed form accompanying the return of election expenses of candidates at elections to the Provincial and Central Legislatures - Duty reduced to Rs. (3.00) three only.

48. Deleted.

49. Certificate of sale granted to the purchaser of any property sold by public auction by a Registrar of Cooperative Societies in the said Province. Duty reduced to the amount of duty chargeable on a similar certificate granted by a civil or Revenue Court.

50. Deleted.

51. Mortgage deed being collateral or auxiliary or additional security or being by way of further assurance-Duty reduced to Rs. 15,00 provided that duty paid on the principal or primary security exceeds the amount specified.

52. Instrument cancelling a Will.

53. Indemnity Bond executed in pursuance of paragraph 8 of Royal Air Force Instruction (India) No. 33 of 1935 by a non-entitled person undertaking passenger flights in accordance with clause (iii) of paragraph 7 thereof,

54. Mortgage deed securing the repayment of, loan advanced or to be

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advanced under the Madras State Aid to Industries Act, 1922 (Madras Act No. V of 1923) to a cottage industrialist or owner of a small concern, the capital outlay of which does not exceed one thousand rupees.

55. Agreement or memorandum of agreement relating to the hire of a bicycle for a period of less than a week.

56. Certificates of shares of the Reserve Bank of India Nos. Bl/to B. 27942, C-1 to C. 23890, D-1 to D. 23000, M-1 to M. 14000 and R-1 to R. 3157, dated 26th March, 1935.

57. Transfer to Government of shares of the Reserve Bank of India under clause (ii) of Section 4 of the Reserve Bank of India Act, 1934 (II of 1934).

58. Deleted.

59. Instrument executed in the areas mentioned in the schedule hereto attached in respect of which the stamp duty with which it is chargeable under Stamp Law for the time being in force in the said areas has been paid accordance with the said law and in respect of which a higher duty becomes chargeable in this Provinces—Duty reduced to the difference between the amount of duty chargeable in the said areas and the amount of duty chargeable in this Province.

60- Instrument executed in the areas mentioned in the schedule hereto attached in respect of which the stamp duty with which it is chargeable under the Stamp Law for the time being in force in the said areas is equal to or higher than the duty chargeable on such instrument in this Province and such duty has been paid in accordance with the said Laws.

61. Bond executed by an evacuee from outside India for the repayment of such sum or sums as have been or may, in future, be expended by the Government whether in cash or otherwise for his maintenance and accommodation while in India or for the maintenance and accommodation of any persons dependent on him as their parent or guardian.

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62. Omitted.

63. Sale certificates issued under sub-section (5) of section 38 of the Madras Revenue Recovery Act, 1864 (Madras Act II of 1864).

64. Security bonds executed by permanent Government servants as sureties in connection with evacuation advances granted to officiating or temporary Government servants.

65. Security bonds executed in favour of the Government by borrowers and their sureties for loans not exceeding Rs. 100 in each case for the repair of dwelling houses damaged by enemy action.

66. Agreements made by the authorities empowered to requisition or acquire under the Defence of India Rules on behalf of the Governor-General in Council or the Governor of Madras with the person or persons receiving compensation in respect of the property requisitioned or acquired.

67. Bonds executed by persons taking custody of articles dis-trained under Rule XXVI of the rules under the Madras Co-operative Societies Act 1932 (Madras Act VI of 1932).

68. Agreements made on behalf of the Governor of Madras with the owner or owners of immovable property on which slit trenches or air raid shelters have been or are proposed to be constructed in cases where the owners agree to forgo claims to compensation on conditions that the trenches or shelters are handed over to them free of charge when they are no longer needed.

69. Agreements executed by Government servants stationed in threatened areas in the province of Madras undertaking to be bond by the agreements executed by their nominees for family allotments and to pay on demand to the Government of Madras the amount which may be found due to.

**RULES UNDER THE INDIAN STAMP ACT, 1899 and (Andhra Pradesh Amendment 1971)**

70. Agreements executed by persons who take on licence compounds of Government offices for cultivation of food crops subject to an undertaking to be bound by the terms of the licences granted to them in that behalf.

71. Deleted.

72. Bonds executed under the Tobacco (Excise Duty) Rules, 1943— Duty reduced to that payable in respect of customs bonds.

73. Agreements executed by ryots under the schemes for the cultivation and supply of vegetables to military stations in the Province of Madras, undertaking to repay in monthly installments the cash advances given for cultivation expenses and the cost of seed manure supplied and to supply the vegetables at specified price and at prescribed places.

74. Deleted. 75.  
Deleted.

76. Deleted.  
77. Deleted. 78.  
Deleted. 79.  
Deleted. 80.  
Deleted. 81.  
Deleted.

82. Agreements executed by agents appointed by the Collector of Vizagapatnam for the procurement of paddy and millets agreeing to abide by such conditions as may be prescribed by competent authority from time to time.

83. Agreements made by the producers of food grains with an officer of the Government of Madras for the delivery of specified quantities of food grains when the crop is still on ground.

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84. Powers-of-Attorney executed by Ex-members of the Defence services or their eligible heirs of dependants in favour of their agents or representatives for the purpose of representing them at the hearing of their appeals under the pensions appeal Tribunal Rules, 1945.

85. Instruments of partition relating to land held on revenue

settlement for a period not exceeding forty five years and paying the full assessment Duty reduced to the amount of duty chargeable on a Bottomry Bond or the amount equal to twenty five times, the annual revenue on the separated or shares of the land.

86. All gifts or settlements for charitable or religious purposes- Duty reduced to one-half of the duty leviable on such instruments under Article 29 and 49-A respectively of Schedule I-A.

87. Agreement executed by ryots to-run seed farms in furtherance activities of the Agricultural Department.

88. Deleted.

89. Deleted,

90. Instruments other than bills of exchange, cheques, promissory notes, bills of lading, letters of credit, policies of insurance, proxies and receipts executed in connection with the business of Rehabilitation Finance Administration constituted under the Rehabilitation Finance Administration Act, 1948 (Central Act XII of 1948).

91. Security bonds executed in connection with the scheme approved in G.O.No. 272, E & PH dated 9th February, 1948. by non-muslim refugee students from Pakistan and their sureties.

92. Surety bonds executed in connection with the receipt of special advances of pay by displaced Government servants who have migrated from Pakistan.

**RULES UNDER THE INDIAN STAMP ACT, 1899 and (Andhra Pradesh Amendment 1971)**

93. Agreements executed by persons to whom charkas are supplied by the Government on installment system under 'Khadi Schemes'.

94. Stamp duty payable for enrolment as an advocate of the High Court of Judicature of Andhra Pradesh, by any displaced advocate who has migrated from Pakistan provided he has been enrolled as an advocate of any other High Court in India on payment of an enrolment fee prior to the partition of India.

Note ; Item Nos. 40, 56 and 57 : These items relate to Transfer of Shares. Levy of duty on share transfers was included in Legislative List by Act No. XLIII of 1955.

**Notifications issued Subsequent to 1-10-1953 and Notifications not found in the Main Notification.**

95. Bonds executed under the Central Excise Rules, 1944—Duty reduce to that payable in respect of customs-Bonds.

96. Agreements executed by the authorised agents under the Women's Savings Campaign,

97. Instruments of transfer, etc., effected in the course of the winding up of a banking company and on an application or other proceedings by such a company in liquidation.

98. All instruments to be executed under the subsidised Industrial Housing Scheme.

99. Affidavits filed by the Displaced persons from West Pakistan Settled in the Andhra Pradesh State.

100. Deeds (stamp duty of which is chargeable under Articles 9 and 32 of Schedule I-A of the Stamp Act) for the registration of the Articles and the Memorandum of Association of the Andhra Scheduled Tribes Finance and Development Corporation.

**RULES UNDER THE INDIAN STAMP ACT, 1899 and (Andhra Pradesh Amendment 1971)**

101. Bonds to be executed by the candidates trained by the Central Social Welfare Board as (1) Gram Sevikas, (2) Midwives, (3) Dais and (4) Supervisory and Administrative Personnel for Social and Moral Hygiene and After Care Programme.

102. Agreements both for cash security and for personal security executed by Primary School Teachers as authorised agents on Commission basis for the sale of the 12-year National Savings Certificates and 10-year National Plan Certificates, under the Rural Agency system.

103. Undertakings and agreements to be executed by the beneficiaries under the Local Development Works Programme.

104. Security bonds or mortgages executed by way of security for repayment of loans under agricultural schemes for Development of fruit production and cashew production (with effect from 5-1-1959).

105. All instruments relating to transfer of properties by Foreign Missions (Missionaries) to Indian Missions (Missionaries).

106. Agreements executed in favour of the Government by ryots to whom tractors and bulldozers are hired out for- ploughing and levelling operations under the Thungabhadra Project Reclamation Scheme with effect from 1-1-1955.

107. Loan agreements executed in favour of the State Khadi and Village Industries Board by or on behalf of Societies and other bodies registered under the Societies Registration Act' 1860 (Central Act XXI 1860) or such other enactment as is applicable to the State of Andhra Pradesh engaged in the promotion of village industries or for public approved for the purpose and relating to the business of such society or public trust.

108. Instruments of gift executed from 1-7-1961 in favour of Village Panchayats, Panchayat Samithis, Zilla Parishads, Municipal Committees and the Municipal Corporation of Hyderabad.

**RULES UNDER THE INDIAN STAMP ACT, 1899 and (Andhra Pradesh Amendment 1971)**

109. Agreements to be obtained from beneficiaries for the execution of soil conservation works.

110. Transfer deeds in respect of Treasury Savings Deposit certificates.

111. Transfer deeds in respect of the 4 1/2 % Defence Deposit Certificates.

112. Loan Agreements executed in favour of Khadi and Village industries Commission by or on behalf of the Andhra Pradesh Khadi Board.

113. Bonds when executed by the individual members of Goldsmiths Societies and individuals on their personal security securing the repayment of loans amounting to Rs. 1,64,845 (Rupees one lakh sixty four thousand and eight hundred forty five) only advanced under the Rehabilitation of Displaced Goldsmiths Scheme.

114. Conveyance deeds transferring all the properties both moveable and immovable, belonging to Colleges taken over by the Government for educational purposes.

115. Bonds executed under rule 7 of the Rules for sanction of vocational aid by the Social Welfare Department for the Schedule Caste and Schedule Tribes, when the aid amount does not exceed Rs. 50/- for person.

116. Bonds executed by the individual members of Goldsmith Societies and individuals on their personal security securing the repayment of the loans amounting to Rs. 30 lakhs (Rupees thirty lakhs) advanced under the Rehabilitation of the displaced goldsmiths scheme.

117. Security bonds executed by the loanees for sinking tube-wells in all the districts of Andhra Pradesh State under the scheme for 'Advancing loans to cultivators for sinking tube-well'.

**RULES UNDER THE INDIAN STAMP ACT, 1899 and (Andhra Pradesh Amendment 1971)**

118. Affidavits presented before the Commission of inquiry appointed in the Notification No. 9/28/64-T, dated 8th January, 1965 of the Government of India, Ministry of Home Affairs to enquire into the EXODUS of minorities from the East Pakistan to India.

119. Security bonds executed in favour of Government by the Gumasthas appointed by the Watandars in the Telangana region of the State of the Andhra Pradesh, to secure the due execution of their office or to account for money or other property received by virtue thereof.

120. Memorandum of and Articles of Association registered under the Andhra Pradesh Non-Trading Companies Act, 1962.

121. Bonds executed by the migrants from East Pakistan in connection with the sanction of loans to them for Agricultural and non-Agricultural purposes in connection with their rehabilitation.

122. Indemnity bonds executed by the guardians of minor dependants of deceased members of the Andhra Pradesh Coal Mines Provident Fund Scheme in the State for the purposes of obtaining refund of the Coal Mines Provident Fund Contributions (with effect from 24-4-65).

123. Instruments of gifts and settlements executed in favour of the Government.

124. The following instruments executed under Industrial Disputes Act, 1947.

(i) Memoranda of settlement signed by the parties under Section 12(3) of the Industrial Disputes Act, 1947.

(ii) Agreement entered into by the employer and workmen under section 18(1) of the Industrial Disputes Act, 1947.



**RULES UNDER THE INDIAN STAMP ACT, 1899 and (Andhra Pradesh Amendment 1971)**

125. Assignments of fixed deposit receipts issued by the Andhra Pradesh State Financial Corporation to third parties.

126. Affidavit or declaration in writing when made for the immediate purpose of being filed or used in any Court or before the Officer of any Court.

127. Mortgage deeds and security bonds executed by fishermen in connection with the loans granted by Panchayat Samithis under the Fisheries Development Schemes.

128. Lease deeds under which lease rights are granted by the Government for fishing in favour of Panchayats for one year or less, whether such lease deeds are executed by the Presidents of Panchayats or by Government or both.

129. Documents executed by or in favour of the United Nations Children Fund (UNICEF).

130. Security bonds to be executed by the Indian Nationals returning from Burma in connection with the loans granted by the Government of Andhra Pradesh under G.O.Ms. No. 1592, Revenue dt. 6-10-64, for their rehabilitation.

131. Unattested instruments evidencing an agreement relating to the hypothecation of movable property where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan or of an existing or future debt-duty reduced to that chargeable under Article 35-B of Schedule I-A to the Indian Stamp Act, subject to a maximum of Rs. 5-00.

132. Unattested instrument evidencing an agreement of pawn or pledge of goods (i.e., the pawn or pledge of moveable property where such deposit pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt-Duty reduced to that chargeable under Article 6 of Schedule I-A to the Indian Stamp Act, 1899, subject to a maximum of Rs. 5-00.

**RULES UNDER THE INDIAN STAMP ACT, 1899 and (Andhra Pradesh Amendment 1971)**

133. Attested instrument evidencing an agreement relating to the hypothecation of movable property where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan-Duty reduced to that chargeable on similar instruments evidencing an agreement relating to deposit of title deeds, pawn or pledge under Article 6 of Schedule I-A to the Indian Stamp Act, 1899.

134. Settlement deeds executed in favour of Panchayats, panchayat Samithis, Zilla Parishads, Municipal Councils and the Municipal Corporation of Hyderabad for charitable and religious purposes.

135. Mortgage deeds executed by Ex. Servicemen or their depts mortgaging their properties for loans advanced from the Special Fund reconstruction and rehabilitation of the Ex. Servicemen set up by the Government of India, Ministry of Defence, New Delhi with the Governor of Pradesh as its Chairman.

**SCHEDULE AREAS**

1. The Baluchistan Tribal Areas, namely-- (a) The Kohlu Tahsil (b) The Loralai District (c) The Zhob District (d) The Dallbandin Tahsil in Chagai District.

2. The Baluchistan Leased Areas, namely-- (a) The Quetta District

(b) The Nasirabad Tahsil (c) The Bolan, Nushki and Kachhi Railway District

(d) The Mushiki Tahsil in the Chagai District.

**RULES UNDER THE INDIAN STAMP ACT, 1899 and (Andhra Pradesh Amendment 1971)**

3. The District of Abu. 4. The Cantonments of Mhow and Neemuch, the Civil Lines of

Now-gong and the Indore Residency area, in the Central India Agency.

5. The Baroda Cantonment. 6. Railway lands within the limits of the Central India and Rajputana

Agencies over which the Crown Representative exercises jurisdiction

7. The area in the Hyderabad State over which the Crown Representative exercises jurisdiction.

8. The Civil and Military Station of Bangalore.

9. Railway lines in the Mysore State over which the Crown Representative exercises jurisdiction.

10. Railway lands in State within the political charge of—

(a) the resident for Kollapur and the Deccan States :

(b) the resident for Baroda and the Gujarat States ; and

(c) the resident for the States of Western India, over which the Crown Representative exercises jurisdiction and to which the provisions of the Indian Stamp Act, 1899 have been applied.

11. Railway lines in Jammu and Kashmir and in States within the political charge of the Resident for the Punjab States' over which the Crown Representative exercises jurisdiction.

12. The Kollapur Residency Area.