

PUNJAB GOVT. GAZ. (EXTRA.) JUNE 5, 2003

(JYST. 15, 1925 SAKA)

**GOVT. OF PUNJAB
DEPARTMENT OF REVENUE AND REHABILITATION
(STAMP AND REGISTRATION BRANCH)**

Notification

The 3rd June, 2003

No. G.S.R. 85/C.A.2/1899/Ss. 47-A and 75/2003 -- The following rules, as amended up to the 23rd August, 2002, are republished below for general information :-

**THE PUNJAB STAMP (DEALING OF UNDER VALUED INSTRUMENTS)
RULES, 1983**

1. **Short title.** - These rules may be called the Punjab stamp (Dealing of Under Valued Instruments) Rules, 1983.
2. **Definition** - In these rules, unless the context otherwise requires :-
 - (a) "Act" means the Indian Stamp Act, 1899 (Central Act. No. 2 of 1899).
 - (b) "authorised agent" means a person duly authorised by written authority under the hand of his principal to act on his behalf ;
 - (c) "Form" means a Form appended to these rules ;
 - (d) "Registering Officer" means the Registering Officer appointed under the Registration Act, 1908 (Central Act 16 of 1908); and
 - (e) "Section" means a section of the Act ;
 - (f) "commercial premises" means any premises wherein any business, trade or profession is carried on for profit and includes journalistic or printing establishment and premises in which business of banking, insurance, stocks and shares, brokerage or produce exchange is carried on or which is used as hotel, restaurant, boarding or eating house, theatre, cinema or other place of public entertainment or any other place which the Government may, by notification in the Official Gazette, declare to be a commercial establishment for the purpose of these rules ;
 - (g) "industrial premises" means any premises being used for industrial purposes ;
 - (h) "rural area" means the area falling out of urban limits ;

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(i) "urban area" means area falling within the limits of a Municipality Corporation/Municipal Committee/Nagar Panchayat/Municipal Council.

3. Description of land/property to be included in the instruments. -- The following description of agriculture land, non-agricultural land, gardens and buildings, as the case may be, shall be inserted in the instrument of transfer presented for registration, namely :-

1. In case of agricultural land, -

- (a) Khasra Number/Khewat/Khatauni Number of Latest Jamabandi area and location,
- (b) Kind of land (chahi, barani, banjar etc.)
- (c) If under cultivation, whether sown once or more than once in a year.
- (d) Whether falling in urban or rural area.
- (e) Minimum market price fixed by the Collector.

2. In case of non-agricultural land, -

- (a) Khasra Number/Khewat/Khatauni Number of Latest Jamabandi/plot Number area and location of land.,
- (b) Whether falling in urban or rural area.
- (c) Purpose for which the land is being used presently.
- (d) Minimum market price fixed by the Collector.

3. In case of Gardens, -

- (a) Khasra Number/Khewat/Khatauni Number of Latest Jamabandi and location of land.,
- (b) Number of trees, kind, size and age.
- (c) Whether falling to urban or rural area.
- (d) The amount of average income per year derived during the last three years.
- (e) Minimum market price fixed by the Collector.

4. In case of Buildings, -

- (a) Name/Number of building, total area, constructed area and open area.
- (b) Whether the building is used as Industrial/Commercial/Residential premises.
- (c) Number of storeys and area of each storey.

- (d) Whether the constructions is of mud or cement, concrete or R.C.C. and year of construction.
- (e) Type of construction, concrete, pucca bricks or other material.
- (f) Annual Rent, if given on rent.
- (g) Amount of Annual House Tax, if assessed.
- (h) Nature of Economic, Industrial, Development activity being run in the building.
- (i) Minimum market price fixed by the Collector.

The description of land/property shall also be stated in Form 1 (in duplicate) appended to these rules and it shall be attached to the instrument presented for registration."]

"3-A. Procedure to be adopted for fixation of minimum value of land/property - The Collector of district shall in consultation with Committee of experts consisting of officers of the Department of Public Works (Building and Road), Department of Revenue and Rehabilitation, Punjab Urban Development Authority, Department of Local Government, Department of Rural Development and Panchayats Department of Horticulture/Forest/Town Planning/Industries or any other department as may be found desirable, fix the minimum market value of land/properties, located in his district, locality wise and category-wise and convey the same to the Registering Officer(s) for the purposes of levying of stamp duty on instruments of transfer of any property. The value of agricultural land will be fixed per acre/per bigha whereas for other lands/properties, it will be fixed per Marla, per square yards/per square feet/per square metre keeping in view the following factors :-

- (a) In case of agriculture land:-
 - (i) Classification of land.
 - (ii) Source of irrigation.
 - (iii) Distance from roads, Bazars, Bus Stand, Railway Station, Factories, Educational Institutions, Hospitals, Government Offices and shopping complexes.
 - (iv) Situation of land like urban/rural.
 - (v) Number of crops per year sown.
 - (vi) Any other special feature having bearing on valuation.
- (b) In case of non-agriculture land:-
 - (i) Distance from roads, Bazars, Bus Stand, Railway Station, Factories, Educational Institutions, Hospitals, Government Offices and shopping complexes.
 - (ii) Situation of land like urban/rural.

- (iii) Purpose for which the land is being used presently.
- (iv) Any other special feature having bearing on the valuation.
- (c) In case of Buildings, -
 - (i) Type of construction i.e. concrete, pucca bricks or other material.
 - (ii) Year of construction.
- (d) In case of Gardens, -
 - (i) Kind of land.
 - (ii) Source of Irrigation.
 - (iii) Cost of trees, according of their kind, value size and age.
 - (iv) Income being derived out of the garden.
 - (v) Whether situated in urban or rural area.
 - (vi) Any other special features having bearing on the valuation.

Note : The list of factors given above is only indicative and not exhaustive.

The rates so fixed, will be revised by the Collector, once a year as far as possible in the month of March and to be effective from first April of each year or after one month of its fixation. Copies of rates so fixed/revised shall be made available by the Collector to the Government, Inspector General of Registration, Punjab Commissioners of Divisions, Sub-Divisional Magistrates and the Registering Officers concerned. The Registering Officers will display the rate lists on the notice board for the information of general public. The value of land/properties so fixed/revised shall be deemed to be the price, which it would have fetched if sold in public auction."

4. Assessment of duty -- (1) On receipt of reference under sub-section (1) of section 47-A, the Collector shall serve on the person liable to pay the duty a notice in [Form 1-A] requiring him on a date and at a place to be specified there in either to attend in person or through an authorised agent and to produce or to cause to be produced any evidence on which such person may rely in his support.

(2) The Collector, after taking such evidence as the person liable to pay the duty may produce and after making such enquiry as he may deem proper, shall determine the value of the property or the consideration, as the case may be, and assess the amount of deficit duty recoverable from such person.

(3) If the person liable to pay the duty fails to attend in response to the notice served under sub-rule (1), the Collector shall proceed ex parte and assess the deficient amount of duty, if any, to the best of his judgement.

5. Recovery of duty:- (1) The Collector shall issue a notice in Form 2 to the person liable to pay duty directing him to pay into Government Treasury the deficient amount of duty and furnish a copy of receipted challan showing the payment of such amount of duty by such date as may be specified in the said notice :

Provided that the date to be specified in the notice shall not be less than thirty days from the date of service of such notice :

Provided further that the Collector may, for reasons to be recorded, in writing, extend the date of such payment :

Provided further that when a person has presented an appeal under sub-section (4) of section 47-A, the Collector may treat such person as not being in default so long as the appeal remains pending.

(2) A person making payment in compliance with a notice issued under sub-rule (1) shall be deemed to have made the payment and the challan from the Government Treasury shall constitute a good and sufficient discharge of liability of such person and the Collector shall, in such a case make an endorsement on the instrument to the effect that the stamp duty has been duly paid.

(3) The deficient amount of stamp duty which remains unpaid after the date specified in the notice issued under the sub-rule (1) or on the expiry of the date extended subsequently, shall be recoverable in the manner provided under section 48.

6. Maintenance of Register -- The reference received by the Collector under sub-section (1) of section 47-A and dealt with in accordance with the provisions of these rules shall be entered in a register to be maintained in Form 3.

7. Communication of Order - (1) The Collector shall send a copy of the final order passed by him to the Registering Officer concerned alongwith the instrument, which was referred to him under sub-section (1) of section 47-A.

(2) On receipt of order under sub-rule (1), the Registering Officer shall enter the particulars of the case in a register to be maintained by him in form 4.

8. Appeal - The Memorandum of appeal preferred under sub-section (4) of Section 47-A shall be signed by the appellant or his authorised agent and may be presented in person or through his authorised agent in the Court of the ¹[Commissioner].

9. Summary rejection of appeal - The ²[Commissioner] may reject an appeal summarily in case the appeal is not preferred in time or the Memorandum of appeal is not prepared or presented in accordance with the provisions of these rules, or for other reasons to be recorded in writing:

Provided that before an order rejecting an appeal is passed the appellant shall be given a reasonable opportunity of being heard.

10. Hearing of appeal - (1) If the appeal is not summarily rejected under the rule ³[9] the appellate authority shall fix a day and place for hearing the appeal and may from time to time adjourn the hearing.

(2) The appellate authority may before disposing of any appeal make such further enquiry as it may think fit or cause further enquiry to be made by the Collector.

(3) The appellate authority shall not enhance the assessment unless the appellant has had a reasonable opportunity of showing cause against such enhancement.

(4) If the order on appeal is likely to affect adversely any person other than the appellant, such other person shall also be given as reasonable opportunity of being heard before passing such an order.

11. Hearing in the absence of parties - (1) If on the date fixed for hearing of appeal or on any other date to which the hearing may be adjourned, the appellant does not appear either in person or by his authorised agent, the ⁴[Commissioner] may dismiss the appeal or may decide it on merits.

(2) When the hearing of an appeal is completed, the ³[Commissioner] shall pass his order, in writing under his seal.

12. Order on appeal to be communicated to the officer concerned - A copy of the order on appeal shall be sent to the Collector whose order forms the subject matter of appeal.