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(PAUSA 18, 1925, SAKA)

GOVERNMENT OF PUNJAB  
DEPARTMENT OF REVENUE AND REHABILITATION  
(STAMP AND REGISTRATION BRANCH)

Order

The 8th January, 2004

**No. S.O. 1/C.A. 2/1899/S.9/2004.** - In exercise of the powers conferred by clause (a) of sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Central Act No. 2 of 1899), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to remit, on and with effect from the 21st December, 2001, the Stamp duty chargeable in case of transaction of transfer by a female owner of agricultural land and rural residential property, during her life time, in favour of her heirs as provided in clause (a) of sub-section (1) of Section 15 of the Hindu Succession Act, 1956. However, where the owner of the property is unmarried or is issueless and having no heirs as provided clause (a) of sub-section (1) of Section 15 of the Hindu Succession Act, 1956, then this concession would also be available to heirs as provided in clauses (b) to (e) of sub-section (1) of Section 15 of the Hindu Succession Act, 1956 :

Provided that this remission would be applicable to rural agricultural land and rural residential property outside the Lal Lakir only :

Provided further that the Registering Officers will also be required to ensure that the factum of relation of the transferor with the person to whom the property is transferred is fully described in the transfer deed itself so that the transferor is duly made liable for concealment of facts, if any, and the pedigree table clearly reflecting heir(s) of the owner of the property will also be got attached to the sale deed duly certified by the village Lambardar. As at present, pedigree table (Shajra Nasab) would also figure on the 'Part Sarkar' and the 'Part Patwar' of the mutation sheet. It would be mandatory for the Revenue Officer(s) concerned to decide the mutation concerning these transactions in the open village assembly, after reasonable advance notice and due publicity and also to get the signatures/thumb impressions of at least five respectable residents of the village (indicating their status) on the mutation sheet itself as a proof of the mutation having been sanctioned actually in the village itself.

**Gurbinder Chahal**

Financial Commissioner, Revenue and  
Secretary to Government of Punjab,  
Department of Revenue and Rehabilitation