

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

Order

The 21st December, 2001

No. S.O. 66/C.A.2/1899/S.9/2001 - 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, with effect from the date of publication of this order in the Official Gazette, the stamp duty chargeable in case of transaction of transfer by an owner of agricultural land and rural residential property to his Class-I heirs (as defined in Schedule under section 8 of the Hindu Succession Act, 1956), during his life time. However, where the owner of the property is unmarried and/or is issueless, this concession would also be available in the matter of the transfer of property in favour of his brother, sister, brother's son, brother's daughter, sister's son and sister's daughter as well provided that he has no Class-I heirs.

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 dully made liable for concealment of facts, if any, and the pedigree table clearly reflecting Class - I heirs 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 impression 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.

Bhagat Singh

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