

**LA GAZETTE DE L'ETAT  
DE PONDICHERRY  
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**GOVERNMENT OF PONDICHERRY  
REVENUE DEPARTMENT**

**No. E-8142/69.**

**Pondicherr, 27th October, 1970.**

**THE PONDICHERRY STAMP ( PREVENTION OF UNDER VALUATION OF INSTRUMENTS)  
RULE, 1970**

G.S.R. No. 23 - In exercise of the powers conferred by section 47-A and 75 of the Indian Stamp Act, 1899 (Central Act II of 1899), the Lieutenant-Governor, Pondicherry, hereby, makes te following rules, namely :-

**RULES**

*Short title*

1. These rules may be called the Pondicherry Stamps (Prevention of under-valuation of Instruments) Rules, 1970.

*Definations*

2. In these rules, unless tha context otherwise requires -

(a) "Act" means the Indian Stamp Act, 1899 (Central Act li of 1899)

(b) "authorised agent" means-

(i) A person holding a power-of-attorney authorising him to act on behalf of his princiapl; or

(ii) an agent empowered by written authrotiy under the hand of his principal ;

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

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

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

#### *Furnishing of statement of market value*

3.(1) If an instrument relates to a number of items of property, market value shall be specified 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 :- If, an instrument covers lands, comprising several numbers of subdivision numbers, the market value shall be specified for the land covered by each survey number or subdivision number, as the case may be, separately.

(2) The registered officer shall, before registering an instrument, satisfy himself that the party has attached with the instrument a statement giving the market value for each of the properties separately as required by sub-rule (1) above.

(4) <sup>1</sup>[\*\*\*]<sup>1</sup>

#### *Procedure on receipt of reference under section 47-A(1)*

4. (1) On receipt of a reference under sub-section (1) of section 47-A, from a registering officer the Collector shall issue a notice in Form 1-

(a) to every person by whom, and

(b) to every person in whose favour, the instrument has been executed, informing him of the receipt of the reference and asking him to submit to him his representation, if any, in writing to show that the market value of the property has been truly set forth in the instrument, and also produce all evidence that he has in support of his representation, within 32 days from the date of service of the notice.

(2) The Collector may, if he thinks fit, record a statement from any person to whom 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 from any public officers, officer or authority under Government or any local authority ; and

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

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

(4) After considering the representations, if any, received from the 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 provisionally determining the market value of the properties and the duty payable. The basis on which the provisional market value was arrived at shall be clearly indicated in the order.

*Principles for determination of market value.*

(5). The Collector shall, as far as possible, have also regard to the following points in arriving at the provisional market value-

(a) in the case of lands-

- (i) classification of the lands as dry, manavari, wet and the like ;
- (ii) classification under various classes in the settlement register and accounts;
- (iii) the rate of revenue assessment for each classification ;
- (iv) other factors which influence the valuation of the land in question ;
- (v) points, if any, mentioned by the parties to the instrument or any other persons which requires special consideration ;
- (vi) value of adjuacent lands or lands in the vicinity ;
- (vii) average yield from the lands, neanness to road and market, distance from village site, level of land, transport 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 housesites-

- (i) the general value of house sites in the locality;
- (ii) neanness to roads, railway station, bus route ;
- (iii) neanness to market, shops and the like ;
- (iv) amenities available in the place like public office, 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 Revenue Department
- (vii) any other features having a special bearing on the valuation of the site ; and
- (viii) any special features 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) any other features that have a bearing on the value ;
  - (ix) property tax with reference to taxation records of the Revenue Department ;
  - (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) 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 feature having a bearing on the valuation of the property.

*Procedure after arriving at provisional market value*

6. The Collector shall communicate a copy of his provisionally determining the market value of the properties and the duty payable, to all the persons who are liable to pay the duty along with the notice in Form II and call upon the parties to lodge their objections, if any, to such determination of the market value within the time specified in the notice. The Collector shall also hear the parties on the date specified in the notice or on such other days as may be fixed by him.

*Final order determining the market value*

7. (1) The Collector shall, after considering the representations received in writing and those urged at the time of the hearing and after a careful consideration of all the relevant facts and evidence placed before him, pass an order, determining the market value of the properties and the duty payable on the instrument, communicate the order to the parties and take steps to collect the difference in the amount of stamp duty, if any.

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

7. [3] The Collector shall, after collecting the difference in amount of stamp duty, if any, give a certificate in Form III by endorsement on the instrument; and]

*Appearance through advocate or authorised agent*

8. In an enquiry under the foregoing rules any party to an instrument may appear either in person or through an advocate or an authorised agent

*Appeals*

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

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

(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 situated together with the name of the taluk and the registration sub-district ;

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

(h) market value of the property as set forth in the instrument ;

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

(3) Every appeal shall be accompanied by-

(a) the original or 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 by an authorised agent or sent by registered post to the appellate authority having jurisdiction, which shall endorse the date of receipt.

*Procedure for the disposal of appeals*

10. (1) If the appellate authority admits the appeal, a date shall be fixed for hearing the appellant. The appellate authority shall issue a notice to the appellant informing him of date on which 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 of appearance on merits exparte.

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

*Hearing of appeal*

11. 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 in 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.

*Order in appeal*

12. After considering all the evidence adduced and representation 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 as determined in the order of the Collector under sub-section (2) of section 47-A is correct. In case the appellate authority does not accept the valuation of the properties made by the Collector, it shall determine the correct market value of the properties, and the duty payable on the instrument. The appellate authority shall embody its decision and the reasons therefor in an order and communicate it to the appellant, the Collector and the registering officer concerned.

*Return of records of Collector*

13. As soon as possible after the order is passed the appellate authority shall return the records of the Collector to that officer.

*Rules of procedures*

14. (1) 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 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 (Central Act V of 1908), relating to the procedure to be followed by the appellate authority in appeal against the orders of the Civil Court shall, as far as may be, apply to appeals under sub-section (4) of section 47-A.

*Manner of service of notice and orders to the parties*

15. Any notice under rule 4 or order under rule 4 or 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, be served-

(i) on the secretary or any director or other principal officer of the company, society or association of individuals, as the case may be ; or

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

(b) in the case of any time, be served -

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

(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, be served upon the person in management of such family or of the property of such family, in the manner specified in clause(d) ;

(d) in the case of an individual person, be served -

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

### **FORM - I**

**(See Rule 4)**

Form of Notice prescribed under rule 4 of the Pondicherry Stamp  
(Prevention of Under-valuation of Instruments) Rules, 1970.

To

Please take notice under sub-section (1) of section 47-A of the Indian Stamp Act, 1899 (Central Act II of 1899), a reference has been received from the registered Officer, for determination of the market value of the properties covered by an instrument of conveyance exchange/gift registered as document No..... dated..... and the duty payable on the above instrument. A copy of the reference is annexed.

2. You are hereby required to submit your representations, if any, in writing to the undersigned within 21 days from the date of service of this notice, to show that the market value of the properties has been truly and correctly set forth in the instrument. You may also produce all evidence in support of your representations within the time allowed.

3. If no representation are received within the time allowed, the matter will be disposed of on the basis of the facts available.

Collector

Office :  
Station :  
Date :

**FORM II****(See rule 6)**

*Form of Notice prescribed under rule 6 of the Pondicherry Stamp  
(Prevention of under-valuation of Instruments) Rules, 1970.*

To

Please take notice that in matter of the reference under sub-section (1) of section 47-A of the Indian Stamp Act, 1899 (Central Act II of 1899) relating to the determination of the market value of the properties covered by an instrument of conveyance/exchange/gift, registered as Document No.....dated..... received from the registry officer.

I have passed an order provisionally determining the market value of the properties and the duty payable on the instrument. A copy of the order passed in the matter is annexed.

2. The matter relating to the final determination of the market value of the properties and the duty payable on the instrument will be taken up for hearing on the (date) camp at a.m/ p.m. You are hereby required to lodge before the undersigned, before the date of the hearing, your objections and representations, if any, in writing as to why the market value of the properties and the duty as provisionally determined by me should not be confirmed, to adduce oral or documentary evidence and be present at the hearing. If you fail to avail yourself of this opportunity of appearing before the undersigned or adducing such evidence, as is necessary, or producing the relevant documents, no further opportunity will be given and the matter will be disposed of on the basis of the facts available.

Collector

Office :  
Station :  
Date :

<sup>1</sup>[FORM III

(See rule 7)

*Form of certificate prescribed under rule 7 of the Pondicherry Stamps  
(Prevention of under-valuation of Instruments) Rule, 1970*

" This is to certify that a sum of Rs.....(Rupees.....), being the difference in amount between the stamp duty fixed under sub-rule (1) of rule 7 of the Pondicherry Stamp (Prevention of under-valuation of Instruments) Rules, 1970 and the stamp duty already paid, has been collected and it is held that the instrument has been properly stamped "

Collector

Office :  
Station :  
Date :