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**ANDAMAN AND NICOBAR ADMINISTRATION
SECRETARIAT**

NOTIFICATION

Port Blair, dated the 22nd October, 2019.

No. 273/2019/F.No.3-21/SR/Stamp Duty/2015.— In exercise of the powers conferred by Section 75 of the Indian Stamp Act, 1899 (2 of 1899) as in force in the Andaman & Nicobar Islands, the Lieutenant Governor, Andaman & Nicobar Islands, hereby makes the following Rules, namely :-

1. Short title and commencement.—

- (1) These Rules may be called the Andaman & Nicobar Islands Stamp (Prevention of Undervaluation of Instruments) Rules, 2019.
- (2) These Rules shall come into force with effect from the date of their publication in the Andaman & Nicobar Islands Gazette.

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

- a) "Act" means the Indian Stamp Act, 1899 (2 of 1899);
- b) "Ad valorem duty" means stamp duty according to the value of the subject matter of the particular instruments or writings;
- c) "Authorized agent" means a person duly authorized by written authority under the hand of his principal to act on his behalf;
- d) "Collector" means the Collector as defined in the Indian Stamp Act, 1899 (2 of 1899);
- e) "Deputy Commissioner" means the Deputy Commissioner as defined in the Andaman and Nicobar Islands Land Revenue and Land Reforms Regulations, 1966 (No. 2 of 1966);
- f) "Form" means a form appended to these rules;
- g) "Instrument" includes every document by which any right or liability is, or purported to be, created, transferred, limited, extended, extinguished or recorded;
- h) "Registering Officer" means the Registering Officer appointed under the Registration Act, 1908 (16 of 1908); and
- i) "Section" means a section of the Act.

3. Facts to be set forth in an instrument.— In the case of an instrument relating to immovable property chargeable with an ad-valorem duty, the following particulars shall also be fully and truly stated in the instrument in addition to the market value of the property, namely: -

(A) In the case of agricultural land :

- 1) Survey number, village and area.

- 2) Minimum (Circle) rate fixed by the Andaman and Nicobar Administration for valuation as per Administrative Order.
 - 3) Land use classification such as Paddy-I, Paddy-II, Paddy-III, Hilly and others, if any.
- (B) In the case of non-agricultural land :
- 1) Survey number, village and area.
 - 2) Minimum (Circle) rate fixed by the Andaman and Nicobar Administration for valuation, as per Administrative Order.
 - 3) Land use classification such as House Site, Commercial and others, if any.
- (C) In the case of buildings :
- 1) Survey number, village and area.
 - 2) Minimum (Circle) rate fixed by the Andaman and Nicobar Administration for valuation, as per Administrative Order.
 - 3) (i) Total covered area with open land, if any, in square metres.
(ii) Plinth area in square metres.
 - 4) Number of floors with covered area of each floor in square metres.
 - 5) Type of Construction, i.e. pucca, semi-pucca or katcha.
 - 6) Year of construction.
 - 7) (a) Status of building, whether located in commercial or non-commercial area.
(b) In case of commercial building, the per square metre monthly rent of the covered area.
 - 8) Location (mention the village and the area or specific land marks which will assist in locating the building).

4. Administrative Order of minimum rates for valuation of land.— (1) (a) The Lieutenant Governor may, once every two years, or at any such time before that as desired by the Lieutenant Governor, issue an Administrative Order for the minimum rates for valuation of land, for various districts/ areas forming part of the district, on the recommendation of the Principal Secretary (Revenue) or in his absence, the Commissioner-cum-Secretary (Revenue), which shall be effective from the date of issue of the Administrative Order or as specified in the Order.

- (b) Before announcing these rates, the Administrator may, at his discretion, place these rates in the public domain for a period of fifteen days for inviting objections/ suggestions thereon, and take a decision on the objections/ suggestions so received.
- (c) Any instrument setting forth the market value of the land described in such instrument below such valuation shall be referred by the Registering Officer to the Collector as provided below.
- (d) The Collector may, suo motu, within two years from the date of registration of any instrument, not already referred to him under Rule 4(1)(c), call for and examine the instrument for the purpose of satisfying himself as to the correctness of the market value of the property which is the subject matter of such instrument and the duty payable thereon and if, after such examination, he has reason to believe that the market value of such property has not been truly set forth in the instrument, he may determine the market value of such property and the duty as aforesaid in accordance with the procedure provided for in Rule 7.

(2) Once in two years in the month of April, or at any such time before that as desired by the Lieutenant Governor, the Deputy Commissioner of each District shall, within the prescribed time, undertake the exercise of valuation of the following categories of immovable properties in their jurisdiction, in consultation with PBMC, Town & Country Planner (APWD) and others (as appropriate), namely :-

(A) In case of immovable properties (land rates)

(a) in rural areas —

- (i) Agricultural
- (ii) Commercial
- (iii) Residential (House-Site)

(b) in urban areas —

- (i) Agricultural
- (ii) Commercial
- (iii) Residential (House-Site)

(B) Rates of construction in flats and buildings (fully built/semi-built/katcha), on above categories of immovable properties.

(3) The valuation so fixed by the Administration shall act as guide/indicator for the purposes of assessing the duty chargeable on the value or the consideration of any immovable property.

5. Statement of market value to be furnished to the Registering Officer.— (1) The party presenting an instrument relating to immovable property chargeable with an ad-valorem duty shall submit along with the instrument a statement in duplicate in Form A.

(2) The Registering Officer may call for any additional information from the concerned parties or call for and examine any record maintained by a public officer or authority.

(3) The Registering Officer shall forward one copy of the statement in Form-A received by him under sub-rule (1) to the concerned Collector, whenever the reference is made to the Collector under Rule 4(1)(c).

Explanation I - If an instrument relates to different kinds of properties, the information asked for in respect of each such property shall be specified separately.

Explanation II - If an instrument covers more than one immovable property situated at different places, the value of each such property shall be specified separately.

6. Reference to Collector on instruments undervalued.— The Registering Officer, while referring the document to the Collector under Rule 4(1)(c), shall state clearly the facts and circumstances that prompted the Registering Officer to come to the belief that the property or the consideration, as the case may be, has been undervalued.

7. Assessment of duty.— (1) On receipt of reference under Rule 4(1)(c), the Collector shall serve on the person or persons concerned, a notice in Form B, requiring him on a date and at a place to be specified therein, either to attend in person or through an authorized agent, to produce or to cause to be produced any evidence on which such person or persons may rely in his or their support.

(2) The Collector, after taking such evidence as the person or persons may produce and after making such enquiry as he may deem proper including taking into account the prices determined as per rule 4, shall, determine the value of property or consideration, as the case may be, and assess the amount of deficient duty recoverable from the person concerned.

(3) If the person or persons fails or fail 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 judgment.

8. Recovery of duty.— (1) Notice in Form C shall be issued by the Collector directing the person concerned to pay into Government Treasury the full amount of the deficient amount of duty due from him and to furnish a copy of receipted challan, showing the payment of such amount. The date for payment to be so specified in the notice shall be not less than forty five days from the date of service of such notice :

Provided that the Collector in respect of any particular person, for reasons to be recorded in writing, may extend the date of such payment:

Provided further that when a person has presented an appeal under Rule 12, the Collector may, in his discretion, 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 the liability of such person. The Collector shall, then, make an endorsement on the instrument 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 sub-rule (1) or on the expiry of the date extended subsequently, shall be recoverable in the manner provided under Section 48.

9. Maintenance of Register.— The cases shall be entered in a register in Form D.

10. Return of instrument.— Where an instrument has been referred to the Collector under Rule 4(1)(c), the Collector of Stamps shall, when he has finally dealt with it, return it to the Registering Officer concerned.

11. Communication of Collector's order.— A copy of the final order passed by the Collector shall be forwarded to the Registering Officer concerned in order to enable the latter to make the necessary entry in register in Form E to be kept in his office and to communicate the same to the person concerned.

12. Appeal.— (1) Any person aggrieved by an order of the Collector may, within thirty days from the date of receipt of such order, prefer an appeal to the Secretary, Revenue, A&N Administration, against such order. The Memorandum of Appeal shall be signed by the appellant or his authorized agent and may be presented in person or by his authorized agent, in the Appellate Court.

(2) An appeal shall not be accepted or acted upon, if sent by post.

(3) Save as otherwise provided by any law for the time being in force, every pleading shall be verified at the foot by the party or by one of the parties pleading or by some other person who is acquainted with the facts of the case to the satisfaction of the court.

(4) The person verifying the pleading shall specify by reference to the numbered paragraphs of the pleading what he verifies of his own knowledge and what he verifies upon information received and believed to be true.

(5) The verification shall be signed by the person making it and shall state the date on which and the place at which it was signed.

13. Summary rejection of appeal.— (1) Save as provided in rule 20, if the appeal is not preferred in time, or the memorandum is not prepared in accordance with the provisions of these rules, the appellate authority may reject the appeal summarily.

(2) The appeal may also be summarily rejected on other grounds, which shall be recorded in writing by the appellate authority :

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

14. Hearing of appeal.— (1) If the appeal is not summarily rejected, 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 concerned.

(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 any person other than the appellant adversely, that other person shall also be given a reasonable opportunity of being heard before passing such an order.

15. Hearing in the absence of parties.— If on the date fixed for hearing or on any other date to which the hearing may be adjourned, the appellant does not appear either in person or by his authorized agent when the appeal is called on for hearing, the Secretary, Revenue, A&N Administration may dismiss the appeal or may decide it on merits.

16. Passing of order.— When the hearing of an appeal is completed, the Secretary, Revenue, A&N Administration shall pass his order in writing and his order shall be final.

17. 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.

18. Appearance through advocate or authorized agent.— In any inquiry under these rules, any of the parties to the instrument may appear in person or through an advocate or an authorized agent.

19. Service of notices, etc.— (1) All notices, orders and other documents required to be served upon in case of an individual, shall be deemed to be duly served if sent to his known address by registered post or tendered to the person or his agent. In cases, where the notice is required to be served upon a company, firm, public body, corporation or society, it shall be deemed to be duly served, if it is sent or tendered at the registered or principal office of the company, firm, public body, corporation or society, as the case may be.

(2) If such notice cannot be served upon or is received back undelivered, it shall be affixed at a conspicuous place at the last known address of the person to whom it is concerned or at the registered/principal office of the company, firm, public body, corporation or society, as the case may be.

20. Condonation of delay.— The appellate authority may entertain an appeal after the expiry of the period of appeal prescribed under rule 12 if it is satisfied that there was sufficient cause for not filing it within that period.

21. Deciding question relating to procedure not specifically provided by the Act or these Rules.— In deciding any question relating to procedure not specifically provided by the Act or these Rules, the appellate authority shall, as far as possible, be guided by the provisions contained in the Code of Civil Procedure, 1908.

Form A

[See Rule 5 of the Andaman & Nicobar Islands Stamp (Prevention of Undervaluation of Instruments) Rules, 2019]

1. Name of Office of Registrar/Sub-Registrar
2. Name and Father's name of the transferor
3. Address of the transferor
4. Name & Father's name of the transferee
5. Address of the transferee
6. If the property was transferred earlier (Yes/No). If yes, amount of consideration thereof
7. Amount of consideration of the present transfer
8. Other information :
 - A. *In case of agricultural land:*
 - (i) Name of Revenue Village
 - (ii) Survey number(s)
 - (iii) Area of land under transfer (in hect./sq.mtr.)
 - B. *In case of non-agricultural land:*
 - (i) Location to the property :
 - (a) Name of the colony/locality
 - (ii) Area (in sq. mtr.)
 - (iii) Land use*
[Fill the corresponding land use as applicable in your case ---
 - (a) Residential
 - (b) Institutional (e.g. private schools, colleges, hospitals)
 - (c) Commercial
 - (iv) Land Marks, if any, with the help of which the property can be located:
 - C. *In case of built-up property other than flats:*
 - (i) Location of the property
 - (ii) Total area of the plot
 - (iii) Land use*
*[Fill the corresponding land use as applicable in your case ---
 - (a) Residential
 - (b) Institutional (e.g. private schools, colleges, hospitals)
 - (c) Commercial
 - (iv) Total plinth area of the property (in sq. mtr.)
 - (v) Plinth area under transfer (in sq.mtr.)
 - (vi) Year of construction
 - (vii) Nature of construction*
*[Please mention the type of structure applicable in your case :
 - (a) Pucca
 - (b) Semi-Pucca
 - (c) Katcha
 - D. *In case of Flats:*
 - (i) Plinth area of the flat (in sq. mtr.):

Name & Signature of the Transferor

Verification

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

Verified today, this.....day of.....20 ..

Signature of Transferee

Signature of Transferor

FORM B

Form of Notice prescribed under rule 7 of the Andaman & Nicobar Islands Stamp (Prevention of Under-valuation of Instruments) Rules, 2019.

To

Please take notice under Rule 6 of the Andaman & Nicobar Islands Stamp (Prevention of Under-valuation of Instruments) Rules, 2019, a reference has been received from the Registering Officer, for determination of the market value of the properties covered by an instrument of conveyance exchange/gift registered as Instrument No..... dated..... and the duty payable on the above instrument. A copy of the reference is annexed.

You are hereby required to attend either in person or through an authorized agent, before the undersigned on ... (date) at (time) in my office and submit your representations with all evidence in support of your representations, if any, in writing, to show that the market value of the properties has been truly and correctly set forth in the instrument.

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

Collector

Office :
Station :
Date :

FORM C

Form of Notice prescribed under rule 8 of the Andaman & Nicobar Islands Stamp (Prevention of Under-valuation of Instruments) Rules, 2019.

To

Please take notice that in matter of the reference under Rule 6 of the Andaman & Nicobar Islands Stamp (Prevention of Under-valuation of Instruments) Rules, 2019, relating to the determination of the market value of the properties covered by an instrument of conveyance/exchange/gift, registered as Instrument No.....dated..... received from the Registering Officer.

With the powers vested in me under Rule 7 of the Andaman & Nicobar Islands Stamp (Prevention of Under-valuation of Instruments) Rules, 2019, the deficient amount of duty due from you was determined as a sum of Rupees (in words). A copy of the order passed in the matter is annexed. You are now hereby directed to deposit the same in Government Treasury and furnish a copy of receipted challan to this office withindays of service of this notice.

Collector

Office :

Station :

Date :

FORM E

Form in which Register is to be maintained by Registering Officer under Rule 11 of Andaman & Nicobar Islands Stamp (Prevention of Under-valuation of Instruments) Rules, 2019

Pending Instrument & No.	Nature of Instrument	Value of consideration as set forth in the Instrument	Valuation as per minimum rates fixed by the Administration	Deficit Stamp duty and fees reported	Number and date of reference to the Collector	Number and date of acknowledgement by the Collector	Number and date of receipt of Collector's order and its gist	Date of Expiry of appeal period	If appeals preferred, number and date of order of Appellate Authority	Date of receipt of order of Appellate Authority	Gist of order of Appellate Authority	Nature of final disposal with Number and date	Remarks

Admiral D.K. Joshi, PVSM, AVSM, YSM, NM, VSM (Retd.)
Lieutenant Governor,
 Andaman and Nicobar Islands.

By order and in the name of the Lt. Governor,

Sd./-
(R.K. Baral)
Deputy Secretary (Rev.)
 A & N Administration