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Part II—Section 2

**Notifications or Orders of interest to a section of the public
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NOTIFICATIONS BY GOVERNMENT

MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT

TAMIL NADU TOWN PANCHAYATS, THIRD GRADE MUNICIPALITIES, MUNICIPALITIES AND
MUNICIPAL CORPORATIONS (DUTY ON TRANSFERS OF PROPERTY) RULES, 2011.

[G.O. Ms. No. 62, Municipal Administration and Water Supply (Election), 28th February 2011.]

No. II(2)/MAWS/90(j-1)/2011.

In exercise of the powers conferred by section 8 of the Tamil Nadu Duty on Transfers of Property (in Municipal Areas) Act, 2009 (Tamil Nadu Act 32 of 2009), the Governor of Tamil Nadu hereby makes the following rules:-

RULES.

1. Short title, application and commencement.—(1) These rules may be called the Tamil Nadu Town Panchayats, Third Grade Municipalities, Municipalities and Municipal Corporations (Duty on Transfers of Property) Rules, 2011.

(2) They shall apply to all the Town Panchayats, Third Grade Municipalities, Municipalities and Municipal Corporations of the State.

(3) They shall come into force on the 28th day of February, 2011.

2. Definitions.— In these rules, unless there is anything repugnant in the subject or context,-

(i) 'Act' means the Tamil Nadu Duty on Transfers of Property (in Municipal Areas) Act, 2009 (Tamil Nadu Act 32 of 2009);

(ii) 'Fund' means the Tamil Nadu Urban Road Infrastructure Fund;

(iii) 'Government' means the Government of Tamil Nadu;

(iv) 'Instrument' means an instrument of sale, exchange, gift, mortgage with possession or lease in perpetuity of immovable property, on which transfer duty is leviable under section 3 of the Act;

(v) 'Municipal area' means the territorial area of a municipality, as defined in clause (2) of section 2 of the Act;

(vi) 'Municipality' means-

(a) the Municipal Corporations of Chennai, Madurai, Coimbatore, Tiruchirappalli, Tirunelveli, Salem, Tiruppur, Erode, Vellore, Thoothukkudi or any other Municipal Corporation that may be constituted under any law for the time being in force; or

(b) "a municipal council" constituted under the Tamil Nadu District Municipalities Act, 1920.

(vii) '**Stamp Act**' means the Indian Stamp Act, 1899 (Central Act II of 1899) as in force in the State of Tamil Nadu;

(viii) '**transfer duty**' means the duty on transfer of property leviable under section 3 of the Act;

(ix) All words and expressions not defined in these rules shall have the meanings respectively assigned to them by the Stamp Act and the rules made thereunder.

3. Provisions of the Stamp Act to apply to transfer duty—(a) All the provisions of the Stamp Act and the rules made thereunder shall, so far as may be, apply in relation to the transfer duty as may be applied in relation to the duty chargeable under that Act;

(b) Where the transfer duty or any portion thereof is less than one rupee, such duty or portion thereof shall not be collected.

4. Duties of registration officers in regard to the particulars to be set forth in instruments.—(a) Whenever an instrument is presented for registration to any registering officer, he shall see whether the particulars referred to in section 27 of the Stamp Act, are set forth in the instrument separately as required by the said section 27 read with section 3 of the Act and shall also ensure that the municipality within whose jurisdiction the property concerned is situated, is set forth clearly in the instrument;

(b) If the said particulars are not separately set forth in the instrument, the registering officer shall keep the instrument pending for want of these particulars instead of impounding it. Such particulars may be obtained subsequently and the instrument be impounded if deficiently stamped, and forwarded to the District Collector calling his attention to section 64 of the Stamp Act read with clause (b) of section 4 of the Act.

(c) The duty leviable on an instrument of exchange shall be regulated as follows, namely:-

(i) if the values of the properties exchanged are unequal, the duty shall be levied on the value of the property of the greater value; and

(ii) if the values of the properties exchanged are equal, the higher amount of duty leviable shall be levied.

5. Maintenance and consolidation of accounts in respect of transfer duty.—(a) (i) Every registering officer shall maintain an account of the duty paid in respect of each instrument registered by him showing separately the duty imposed by the Stamp Act and the transfer duty. The registering officer shall also maintain a separate account for each municipality within whose jurisdiction the property concerned is situated.

(ii) The said account shall be consolidated quarterly for each municipality by the Inspector-General of Registration at the head quarters through the District Registrars of the Revenue District and the administrative District Registrars of the City of Chennai.

(iii) The Inspector-General of Registration may issue executive instructions regarding the maintenance of accounts by Registering Officers in this behalf and the form in which the consolidated accounts for each quarter are to be forwarded to the Inspector-General of Registration and the Accountant-General, Tamil Nadu.

(b) In the case of instruments which do not come into the hands of registering officers owing to the fact that they are not compulsorily registerable under section 17 of the Indian Registration Act, 1908 (Central Act XVI of 1908), the District Collector before whom any such instrument is produced under section 31 or 41 of the Stamp Act or who impounds any such instrument under section 33 of the said Act, or receives a certificate of the duty and penalty paid in respect of any such instrument or the original of any such instrument under section 38 of the said Act, shall keep an account of the duty paid in respect of each such instrument showing separately the duty imposed by the Stamp Act and the transfer duty and forward to the District Registrar of Assurances concerned, within a period of one month after the close of each quarter, a quarterly consolidated account with particulars in the case of each such instrument regarding the names of the executant and claimant, the date of execution, the nature of the transaction, the amount of consideration, the value of the property or the amount secured by the mortgage as the case may be, and the description of the property situated within the limits of a municipality.

(c) If in any case it is impossible to recover the full duty payable on any instrument, then only such portion of the duty realised on such instrument as in excess of the duty imposed by the Stamp Act shall be treated in the accounts referred to in this rule as transfer duty.

(d) Every District Collector who sanctions a refund of the transfer duty paid on any instrument, shall forward to the District Registrar of Assurances concerned within a period of one month after the close of each quarter a statement of instrument in respect of which such refunds were sanctioned during the quarter noting therein the amount of the transfer duty refunded and the particulars referred to in sub-rule (b) in respect of each such instrument.

6. District Registrar to send intimation to the Inspector-General of Registration, in respect of the amount payable to municipalities and to the Fund quarterly.—

(a) Intimation regarding the amount payable quarterly to the municipality concerned and to the Fund in respect of the instruments referred to in sub-rules (a) and (b) of rule 5 shall be sent by the District Registrar at the headquarters of the Revenue District and in respect of Chennai City, the administrative District Registrars of the City of Chennai to the Inspector-General of Registration, Chennai, within one month after the expiry of each quarter.

(b) Intimation regarding the amount of deduction on account of the collection of the transfer duty to be credited to the Government, shall, at the same time, be sent by the District Registrar at the headquarters of the Revenue District and administrative District Registrars of the City of Chennai to the Inspector-General of Registration, Chennai. The intimation sent by the District Registrars and administrative District Registrar shall contain the particulars of the amount payable to each municipality, to the Fund and that to be adjusted to the Registration Department distinctly and separately.

(c) A deduction of three per cent of the transfer duty paid shall be made, on account of the charges for the collection of transfer duty and the amount of refunds referred to in rule 5 (d), if any.

(d) After deduction of three per cent of the collection charges and the amount of refunds referred to in rule 5(d), if any, as specified in sub-rule (c), fifty per cent shall be payable to the concerned municipality and the balance fifty per cent shall be payable to the Fund.

(e) In calculating the net amount payable to each municipality and to the Fund, the net amount shall be rounded off to the nearest rupee.

7. Crediting the collection charges into Government account.— (a) The District Registrars of the district concerned shall prepare a consolidated bill for the amount of collection charges forming three per cent of the gross collections as arrived at by them with reference to rule 6, to be credited to the Government and send it to the Treasury Officer, who shall credit the amount to the 'head of account' of the Registration Department that may be specified from time to time.

(b) In respect of the Chennai city, the Administrative District Registrars of the City shall like-wise prepare a consolidated bill for the amount of collection charges forming three per cent of the gross collections as arrived at by them with reference to rule 6 to be credited to the Government and send it to the Pay and Accounts Officer who shall credit the amount to the head of account of the Registration Department that may be specified from time to time.

8. Crediting the transfer duty into Government account.— (a) The District Registrars of the district concerned shall prepare consolidated bills in Triplicate for the amount of transfer duty payable to Town Panchayats, Municipalities and Municipal Corporations as arrived at by them after deducting the amount of collection charges with reference to rule 6, and send it to the Treasury Officer, who shall credit the amount to the 'heads of account' of the Municipal Administration and Water Supply Department that may be specified from time to time.

(b) In respect of the Chennai City, the Administrative District Registrars of the City shall like-wise prepare a consolidated bill for the amount of transfer duty payable after deducting the collection charges with reference to rule 6 and send it to the Pay and Accounts Officer who shall credit the amount to the head of account of the Municipal Administration and Water Supply Department that may be specified from time to time.

9. Payment of the transfer duty to the municipality concerned and crediting into the Fund.—

(a) Government shall make Budget Provisions to allocate funds payable to Town Panchayats, Municipalities, Corporations and to the Fund, based on the actual amount of collection of transfer duty of the preceding financial year.

(b) fifty per cent of the allocation indicated in sub-rule (a) will be credited to the Fund based on the intimation received quarterly from the Inspector-General of Registration and the balance fifty per cent of the allocation shall be released to the municipalities in the manner referred in sub-rule (c).

(c) The Heads of the Departments concerned shall check the arithmetical accuracy of the figures sent by the Inspector-General of Registration with reference to rule 6 and prepare a consolidated bill with full details as to the amount due to each municipality as transfer duty as furnished by the Inspector-General and send it to the municipality concerned on quarterly basis.

(d) Likewise, the Heads of the Departments concerned shall prepare a bill with full details as to the amount to be credited into the Fund, as transfer duty for crediting the amount into the Fund and send it to the Tamil Nadu Urban Infrastructure Financial Services Limited, who is operating the Fund.

10. Intimation of the credit of the amounts.— An intimation of the credit of the amounts of transfer duty to the Municipal Administration and Water Supply Department and collection charges to the Registration Department shall be sent by the Treasury Officer or Pay and Accounts officer in respect of City of Chennai to the Inspector-General of Registration, in respect of Municipalities and other Corporations to the Director of Municipal Administration and in respect of Town Panchayats to the Director of Town Panchayats.

DATE OF COMING INTO FORCE OF THE TAMIL NADU DUTY ON TRANSFERS OF PROPERTY
(IN MUNICIPAL AREAS) ACT, 2009

[G.O. Ms. No. 62, Municipal Administration and Water Supply (Election), 28th February 2011.]

No. II(2)/MAWS/90(j-2)/2011.

In exercise of the powers conferred by sub-section (2) of section 1 of the Tamil Nadu Duty on Transfers of Property (in Municipal Areas) Act, 2009 (Tamil Nadu Act 32 of 2009), the Governor of Tamil Nadu hereby appoints the 28th day of February, 2011, as the date on which the said Act shall come into force.

RESCISSION OF NOTIFICATIONS

NOTIFICATION-I.

[G.O.Ms.No. 63, Municipal Administration and Water Supply (Election), 28th February 2011.]

No. II(2)/MAWS/90(j-3)/2011.

In exercise of the powers conferred by Section 116-C and clause (a) of sub-section (2) of section 303 of the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), the Governor of Tamil Nadu hereby rescinds the Tamil Nadu Municipalities (Duty on Transfer of Property Rules), 1983.

NOTIFICATION-II.

[G.O.Ms.No. 63, Municipal Administration and Water Supply (Election), 28th February 2011.]

No. II(2)/MAWS/(j-4)/2011.

In exercise of the powers conferred by Sections 166 and 431 of the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971), the Governor of Tamil Nadu hereby rescinds the Madurai City Municipal Corporation (Duty on Transfer of Property Rules), 1988.

NOTIFICATION-III.

[G.O.Ms.No. 63, Municipal Administration and Water Supply (Election), 28th February 2011.]

No. II(2)/MAWS/(j-5)/2011.

In exercise of the powers conferred by Sections 166 and 430 of the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981), the Governor of Tamil Nadu hereby rescinds the Coimbatore City Municipal Corporation (Duty on Transfer of Property Rules), 1988.

NOTIFICATION-IV.

[G.O.Ms.No. 63, Municipal Administration and Water Supply (Election), 28th February 2011.]

No. II(2)/MAWS/(j-6)/2011.

In exercise of the powers conferred by Sections 137 and 347 of the Chennai City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919), the Governor of Tamil Nadu hereby rescinds the Chennai City Municipal Corporation (Duty on Transfer of Property Rules), 1989.

K. ASHOK VARDHAN SHETTY,
Principal Secretary to Government.